



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2002

***A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer***



Missouri Department of Revenue

Introductory

The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and operation of the department.

Introductory Section

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Missouri Department of Revenue

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Fiscal Year Ended June 30, 2002

**Combined Annual Financial Report
of the
Director of Revenue and State Treasurer**

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Director of Revenue**

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May 22, 2003

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue for the fiscal year ended June 30, 2002.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes a summary of the Department of Revenue's strategic plan, general information, and the organization of the department.
2. The Financial Section includes a management discussion and analysis, the financial statements, and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo. 2000.

Sincerely,

Carol Russell Fischer

Simplify

Mission

Improving what we do to make the government work for you. We:

- *Collect taxes and fees to provide resources to serve the needs of Missouri*
- *Ensure compliance with driver licensing and related laws to help keep Missouri's roads safe*
- *Provide assurance of ownership needed for buying, selling, and financing motor vehicles and marine craft*

Values

We are dedicated to serving our customers fairly and with the highest level of integrity. We value our:

Bottom Line

Measuring our performance and communicating results

Front Line

Involving all employees in improving our performance

Customer Line

Asking customers what they want and ensuring the lines of communication are open so they can tell us

Outcomes

- *Increased customer satisfaction*
- *Increased voluntary compliance*
- *Decreased cost of compliance*
- *Increased quality performance*

Strategic Issues

- *Improve internal and external communication*
- *Develop systematic customer complaint and query management tools*
- *Expand alternative service delivery methods*
- *Improve legislative support processes*
- *Make the Department of Revenue a great place to work*
- *Ensure the viability of information technology*
- *Explore alternative funding sources for the department*
- *Improve central office support of field operations*
- *Ensure security and privacy*
- *Ensure workforce diversity*
- *Improve and standardize departmental measures*

Continue improvement and achieve targets on key operational products and key support products

Key Operational Products

Division of Taxation and Collection:

- *Individual Income Tax Return*
- *Sales Tax Return*
- *Sales Tax Audit*
- *Corporate Income Tax Return*
- *Corporate Income Tax Audit*
- *Business Tax Collection Case*
- *Individual Income Tax Collection Case*
- *Withholding Tax Return*
- *Fuel Tax Return*

Division of Motor Vehicle and Drivers Licensing:

- *Field Office Operation*
- *Driver License - Initial*
- *Driver License - Renewal*
- *Motor Vehicle Title*
- *Motor Vehicle Registration*
- *Insurance Verification*

Key Support Products

Division of Administration:

- *Criminal Investigation Case*
- *Performance Management Plan*
- *Purchasing Process*
- *Mail Process*

General Counsel's Office:

- *Regulations – Taxation and General*
- *Regulations – Motor Vehicle and Drivers Licensing*

Revenue Technology:

- *Website Plan*
- *Network Plan*



Missouri Department of Revenue

Overview

The Overview provides a description of the Department of Revenue, an organization chart, and a list of principal officials.

Generally Accepted Accounting Principles (GAAP) require that the reporting entity provide a Management Discussion and Analysis. This Overview complements the analysis and should be read in conjunction with it. The Department of Revenue's Management's Discussion and Analysis begins on page 1.

REPORTING ENTITY

The People of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri.

The department serves as the central collection agency for all state revenues.

The Department of Revenue serves as the central collection agency for state revenues.

The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing, and Taxation and Collection. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2002 was 2,019 with an operating budget of \$94,105,529. The operations of the Highway Reciprocity Commission (HRC) are included in the financial statements. HRC was organized under the department as a "Type II transfer" as is defined in Appendix B of the Reorganization Act of 1974 (RSMo). The State Tax

Commission and State Lottery Commission, although organized within the department, are administered separately and therefore not included in the financial statements.

Effective July 12, 2002, pursuant to Executive Order 02-03 and Senate Bill 1202, HRC transferred from the jurisdiction of the Department of Revenue to the Missouri Department of Transportation (MoDOT). Effective with the transfer, HRC operations are no longer part of the department's reporting entity.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the Department of Revenue (department). The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

The number of employees authorized by the legislature for Fiscal Year 2002 was 2,019 with an operating budget of \$94.11 million.

Overview

Budget Office

The Budget Office coordinates the preparation of the department's annual budget request. This office reviews core budgets to ensure they are consistent with the department's strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

Center for Performance Excellence

The Center for Performance Excellence facilitates the improvement of the department's performance by developing the department's strategic plan around its key products and outcomes, organizing and leading teams designed to improve responsiveness to customer wants and needs, and implementing a department-wide career development plan and training for employees.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in driving while intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their

adequacy for safeguarding the department's assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

Revenue Technology provides leadership, oversight, and advice in the area of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

The Office of Legislation and Regulations is responsible for the development and tracking of the department's legislative priorities through the legislative process. The office also develops the fiscal impact of all legislation that may impact the operation of the department. In addition, it manages the publication process for departmental rules and regulations.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the Department of Revenue (department). This includes providing a quality work environment, maintaining

The Division of Administration provides service and administrative support to the department.

employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and records storage. The division includes four bureaus and one office.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau operates six offices located throughout the state.

Financial and General Services Bureau

The Financial and General Services Bureau provides financial and general services to the department. Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements, provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the

work environment within the department and performs telephone moves and installations.

Human Resource Services Bureau

Human Resource Services provides employment opportunities and employee relations' services to all employees within the department. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services coordinates compensation and classification issues, revises, creates, and interprets departmental policy, prepares the Affirmative Action Plan, and oversees the SAM II HR system and report generation.

Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, database administration, and technical support services throughout the department.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the four bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, and marinecraft.

This division consists of three bureaus and an administrative office.

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, all-terrain vehicles, trailers, and marine craft.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marinecraft dealers and manufacturers and issuing registration certificates to dealers.

In addition, the bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations. This bureau processes and maintains records relating to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 171 agent offices throughout the state. Branch offices are staffed by state employees. Agent offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual agents.

Agents have statutory authority to charge customers service fees ranging from \$2.50 to \$5.00 for each motor vehicle or driver license transaction. The bureau oversees the processing and issuance of all driver and nondriver licenses and school bus permits and the certification of third party testers. In addition, it oversees various phone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and the field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

The Division of Taxation and Collection administers Missouri's tax laws.

Accounting Services Office

Accounting Services is responsible for cashiering and depositing tax and fee collections, branch and agent office accounting and return check collection, division mail distribution, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions, and division forms and publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income, and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers business tax registration and issues sales/use tax licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliant taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance (CA) is responsible for contacting individuals and businesses who have unpaid tax liabilities, pursuing bad checks, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. CA is also responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing sales/use tax licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director on cases pursued by the prosecuting attorneys.

Field Audit (In-state and Out-state)

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development, implementation, and maintenance of the division's data processing systems. IT provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data

Overview

base administration. IT also provides personal computer software training, in-house programmer training, system training to division personnel, and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design, and electronic-commerce.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission (HRC) is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other jurisdictions, the District of Columbia, territories, and possessions of the United States and foreign countries

The Highway Reciprocity Commission enters into reciprocal agreements with other states and jurisdictions to coordinate collection of fuel taxes and registration and license fees from commercial vehicle operators.

concerning commercial motor vehicle registration fees for interstate use of the highways. The HRC is also a member of the International Fuel Tax Agreement that enables it to collect fuel taxes under base state reporting.

SUMMARY OF BUDGETARY CONTROL

The Department of Revenue's (department) annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the divisional level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles. Therefore, amounts stated in the accompanying schedules of appropriation and expenditures – budget and actual are presented on the budgetary basis, that is, the cash basis. The schedules begin on page 36.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Department of Revenue's (department) financial position and results of operations.

The department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

The department-wide financial statements are prepared on the accrual basis of accounting and the fund statements are prepared on the modified accrual basis in conformity with generally accepted accounting principles.

PENSION AND OTHER EMPLOYEE BENEFITS

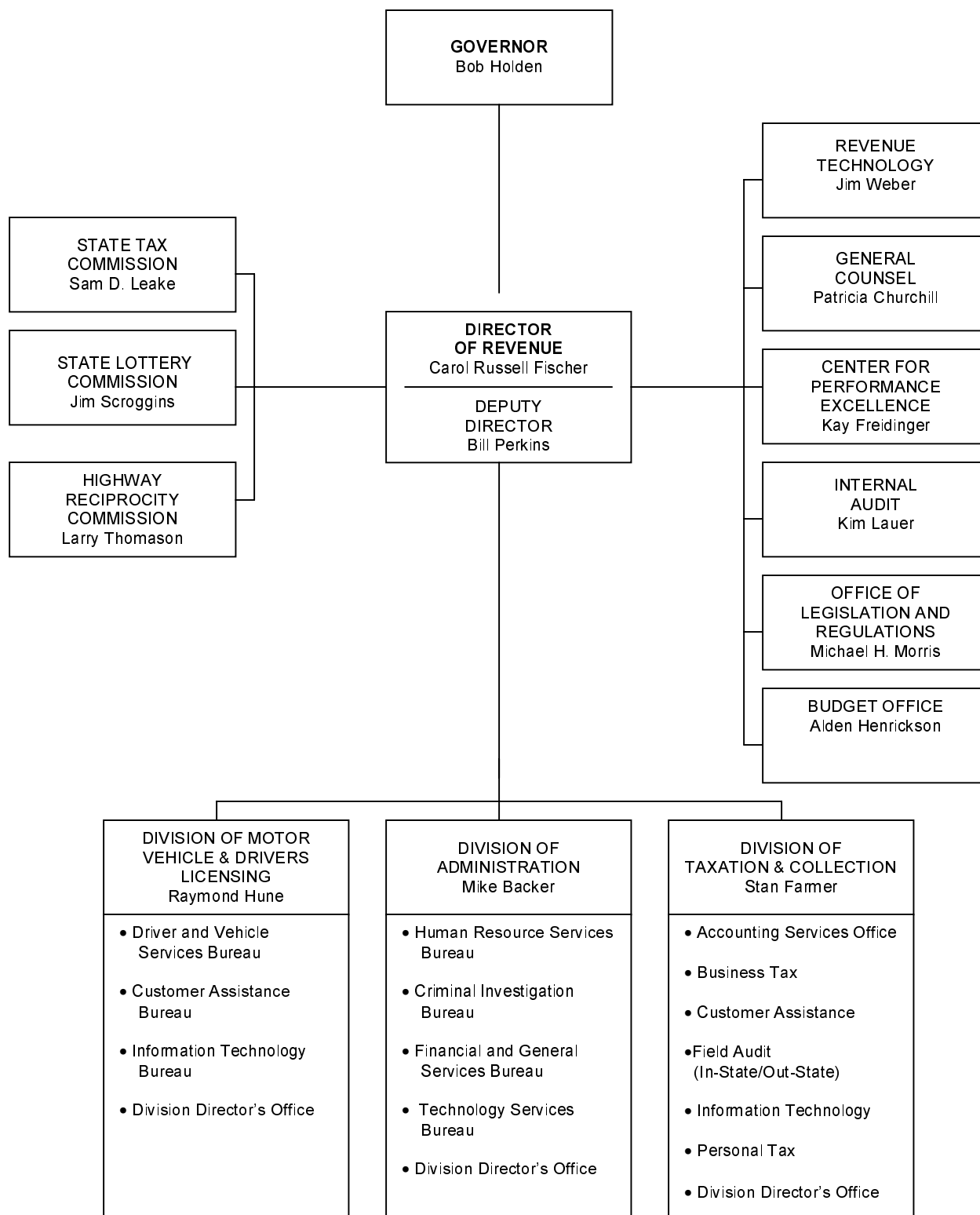
The Department of Revenue's (department) employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees. Beginning on page 34 of the Notes to the Financial Statements is additional information about employee pensions and other benefits.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Patricia Churchill
General Counsel

Jim Weber
Chief Information Officer

Mike Backer
Director of Administration

Raymond Hune
*Director of Motor Vehicle and
Drivers Licensing*

Stan Farmer
Director of Taxation and Collection

Larry Thomason
Director of Highway Reciprocity Commission



Missouri Department of Revenue

Financial

The Financial Section includes the Management Discussion and Analysis, basic department-wide and fund financial statements, proprietary funds and fiduciary funds statements, notes to the financial statements, budgetary comparison schedules, combining fund financial statements, and capital assets schedules.



Missouri Department of Revenue

Management Discussion and Analysis

The Management Discussion and Analysis provides a summary of the Department of Revenue's fiscal year financial activities.

This discussion and analysis of the Missouri Department of Revenue's (department) financial performance provides a summary of the department's financial activities for the fiscal year ended June 30, 2002. Consider the information presented here in conjunction with additional information in the Introductory Section beginning on page v and the department's financial statements beginning on page 13.

FINANCIAL HIGHLIGHTS

The liabilities of the Department of Revenue (department) exceeded its assets at June 30, 2002, by \$36 million. The department's total net assets decreased by \$15 million. This decrease is mainly attributable to an increased distribution amount owed to cities and counties at June 30, 2002, for Fiscal Year 2002 motor fuel tax collections.

At June 30, 2002, the governmental funds that the department deposits to and/or operates from had a combined ending negative fund balance of \$14.8 million, a decrease of \$15.8 million compared to Fiscal Year 2001. This balance includes \$1,000 reserved for encumbrances and \$3.5 million reserved for inventory, leaving a negative unreserved fund balance of \$18.4 million.

The department's negative unreserved fund balance is due to paying Fiscal Year 2002 liabilities with Fiscal Year 2003 appropriations (mainly motor fuel tax collections owed to cities and counties). The department's total debt increased by \$2 million during Fiscal Year 2002. The key factor in this increase was the Article X refund liability of \$6 million owed to taxpayers at June 30, 2002.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Department of Revenue's (department) basic financial statements comprise three components: 1) Department-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

DEPARTMENT-WIDE FINANCIAL STATEMENTS

The *department-wide financial statements* provide a broad overview of the Department of Revenue's (department) finances in a manner similar to a private-sector business. The *Statement of Net Assets* presents information on the department's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the department is improving or deteriorating.

The *Statement of Activities* presents information showing how the department's net assets changed during the fiscal year. The department records changes in net assets when the underlying event occurs, *regardless of the timing of related cash flows*. Therefore, some revenues and expenses reported in this statement will only result in cash

flows in future fiscal years (for example, uncollected taxes and earned but unused vacation leave).

Both of the department-wide financial statements distinguish between *governmental activities* and *business-type activities*. The department's governmental activities are supported by appropriations and include tax collection and enforcement, titling and registration of vehicles, and licensing of drivers. The only business-type activities of the department is sales of information.

FUND FINANCIAL STATEMENTS

The state of Missouri uses fund accounting to ensure and demonstrate compliance with legal requirements and to maintain control over resources that have been segregated for specific activities or objectives. The funds that the Department of Revenue (department) deposits to or operates from are divided into three categories: 1) Governmental funds; 2) Proprietary funds; and 3) Fiduciary funds.

Governmental funds account for the same functions reported as *governmental activities* in the department-wide financial statements. However, unlike the department-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the department's near-term financing requirements. The governmental fund financial statements are on pages 15 through 17.

Because the focus of governmental funds is narrower than that of the department-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the department-wide financial statements. This comparison shows the long-term impact of the department's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and the State Highway and Transportation Department Fund. These funds are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the *combining statements* beginning on page 47.

BUDGETARY COMPARISON SCHEDULES

The Department of Revenue (department) receives an annual appropriated budget from some of the governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules begin on page 36. These schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and major special

revenue funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

PROPRIETARY FUNDS

The Department of Revenue (department) administers one proprietary fund, the Department of Revenue Information Fund. The department uses this fund to account for its sales of information. The department must receive appropriations to spend from the fund. The proprietary fund statements provide the same type of information as the department-wide financial statements, only in more detail. They are on pages 19 through 21.

FIDUCIARY FUNDS

The Department of Revenue (department) uses agency funds, a type of fiduciary fund, to account for resources held for the benefit of parties outside the department. Fiduciary funds are *not* included in the department-wide financial statement because the resources of those funds are *not* available to support the department. Agency funds use the accrual basis of accounting. The agency fund financial statement is found on page 22 and the detail schedule on pages 62 through 70.

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2002, these investments consisted of overnight repurchase

agreements in the amount of \$166,500,000 and term securities in the amount of \$24,815,803. The average yield on maturing investments during the year was 2.4 percent and the amount of interest earned was \$3,467,745.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the department-wide and fund financial statements. The notes to the financial statements begin on page 23.

CAPITAL ASSETS

The Department of Revenue's (department) capital assets consist of furniture and equipment. The department uses these capital assets to provide services to citizens and are *not* available for future spending. Appropriations are needed to repay any related debt (capital leases) because the capital assets cannot be liquidated to pay these liabilities.

Following is a summary of the department's capital assets net of depreciation.

SUMMARY OF THE DEPARTMENT OF REVENUE'S CAPITAL ASSETS

(net of depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>
Total Capital Assets (net)	\$ 4,220,641	6,823,464	85,134	129,854	4,305,775	6,953,318

Additional information about the department's capital assets is in note 4 on page 31.

NET ASSETS

As mentioned earlier in the Financial Highlights, the Department of Revenue's (department) net assets decreased by \$15 million during the current fiscal year. Besides the liability increase for motor fuel tax collections owed to cities and counties at June 30, 2002, the decrease also represents the decrease in the department's investment in capital assets. The department's investment in capital assets for its governmental and business type activities as of June 30, 2002, amounts to \$4.3 million (net of accumulated depreciation). The total decrease in the department's investment in capital assets for the current fiscal year was 38 percent. The decrease for governmental activities was 38 percent, and for business-type activities it was 34 percent. The

department only purchased \$360 thousand more of capital assets than it surplused during Fiscal Year 2002. The decrease in capital asset investment is because of depreciation expense.

An additional \$3.5 million of the department's net assets represents supply inventories that are subject to restrictions. They cannot be used to pay liabilities. The negative balance of *unrestricted net assets* resulted from the department paying Fiscal Year 2002 expenses with Fiscal Year 2003 appropriations (mainly motor fuel tax collections owed to cities and counties). The same situation held true for the prior fiscal year. A summary of the department's net assets follows.

SUMMARY OF DEPARTMENT OF REVENUE'S NET ASSETS

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
	<u>2002</u>	<u>2002</u>	<u>2002</u>
Current and Other Assets	\$ 1,116,208,000	418,000	1,116,626,000
Capital Assets (net)	4,220,641	85,134	4,305,775
Total Assets	\$ 1,120,428,641	503,134	1,120,931,775
Long-Term Liabilities Outstanding	\$ 32,432,284		32,432,284
Other Liabilities	1,123,869,716	290,000	1,124,159,716
Total Liabilities	\$ 1,156,302,000	290,000	1,156,592,000
Net Assets:	\$ (35,873,359)	213,134	(35,660,225)
Invested in Capital Assets, Net of Related Debt	\$ 4,222,641	85,134	4,307,775
Restricted	3,516,000	159,000	3,675,000
Unrestricted	(43,612,000)	(31,000)	(43,643,000)
Total Net Assets	\$ (35,873,359)	213,134	(35,660,225)

Governmental activities decreased the department's net assets by \$15,156,000, thereby accounting for 99.8 percent of the total decrease in the net assets of the department. Business-type activities decreased the department's net assets by \$32,000

accounting for only .2 percent of the total decrease in the department's net assets. Changes in net assets are shown below.

SUMMARY OF DEPARTMENT OF REVENUE'S CHANGES IN NET ASSETS

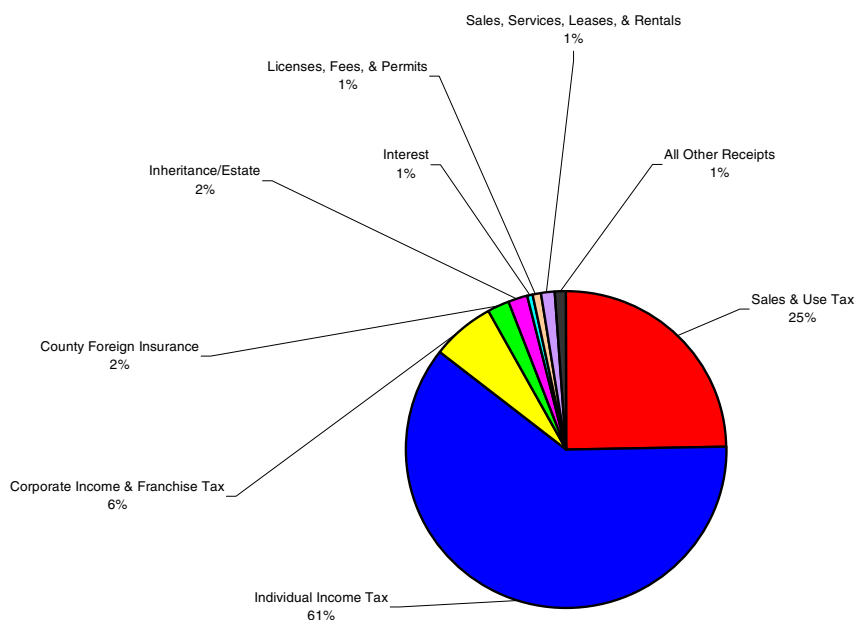
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
	<u>2002</u>	<u>2002</u>	<u>2002</u>
Revenues:			
Program Revenues:			
Charges for Services	\$	2,913,000	2,913,000
Operating Grants and Contributions	494,000		494,000
Appropriations	266,025,000		266,025,000
General Revenues:			
Corporate Income Tax	136,206,000		136,206,000
Individual Income Tax	3,518,551,000		3,518,551,000
Licenses, Permits, and Fees	357,381,000		357,381,000
Motor Fuel Tax	627,196,000		627,196,000
Sales and Use Tax	2,697,618,000		2,697,618,000
Other Revenues	538,438,000		538,438,000
Total Revenues	\$ 8,141,909,000	2,913,000	8,144,822,000
Expenses:			
Operating	\$ 81,304,000	895,594	82,199,594
Distributions	197,385,000		197,385,000
Depreciation	2,987,117	28,406	3,015,523
Provision for Transmittal to State			
Treasury	\$ 7,875,389,000	2,021,000	7,877,410,000
Total Expenses and Transmittal	\$ 8,157,065,117	2,945,000	8,160,010,117
(Increase) in Net Assets	\$ (15,156,117)	(32,000)	(15,188,117)
Net Assets – June 30, 2001	6,423,000	245,000	6,668,000
Prior Period Adjustment	(27,140,000)		(27,140,000)
Net Assets – June 30, 2002	\$ (35,873,000)	213,000	(35,660,000)

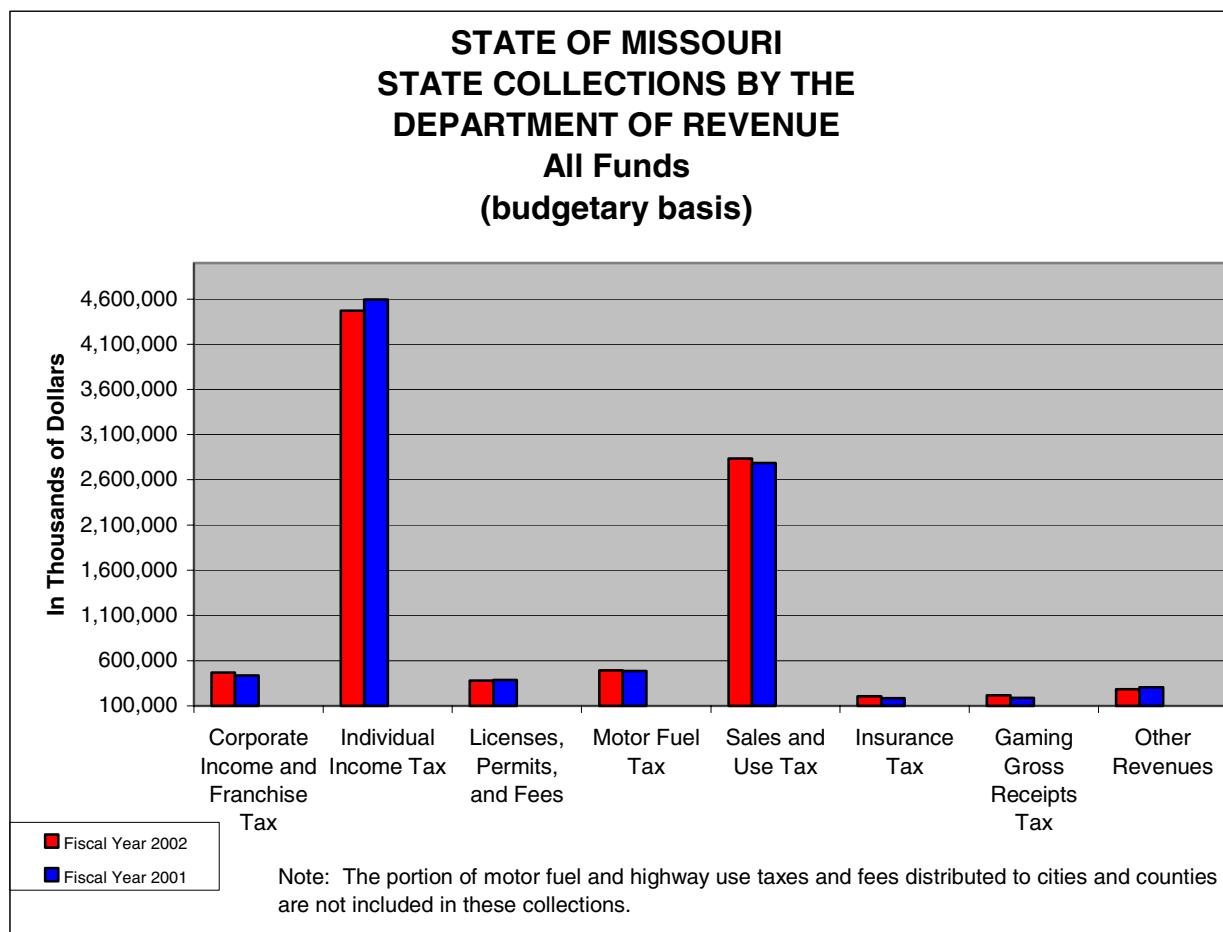
DEPARTMENT OF REVENUE COLLECTIONS

General Fund collections decreased by \$112 million or 1.5 percent. Most of this decrease is because of the sluggishness of the Missouri economy compared to previous years. State money collected by the Department of Revenue (department) totaled \$9.56

billion in Fiscal Year 2002, a decrease of .09 percent over Fiscal Year 2001. The department collected 97 percent of the state's General Fund collections. The department collected 52 percent of all state funds' collections. The graph below shows the percent of state of Missouri General Fund collections by source. The graph on the next page shows department collections for all state funds.

MISSOURI COLLECTIONS BY SOURCE General Fund Fiscal Year 2002 (budgetary basis)





DEPARTMENT OF REVENUE EXPENSES

The Department of Revenue's expenses by major category are shown below. Decreases in

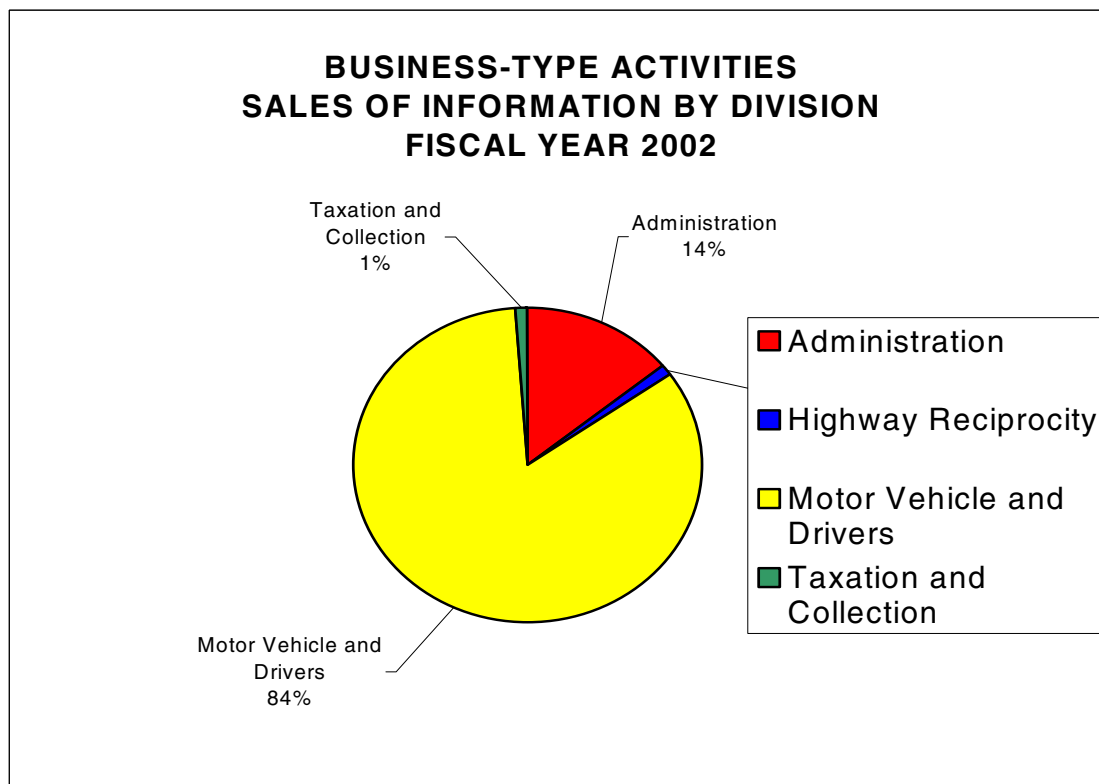
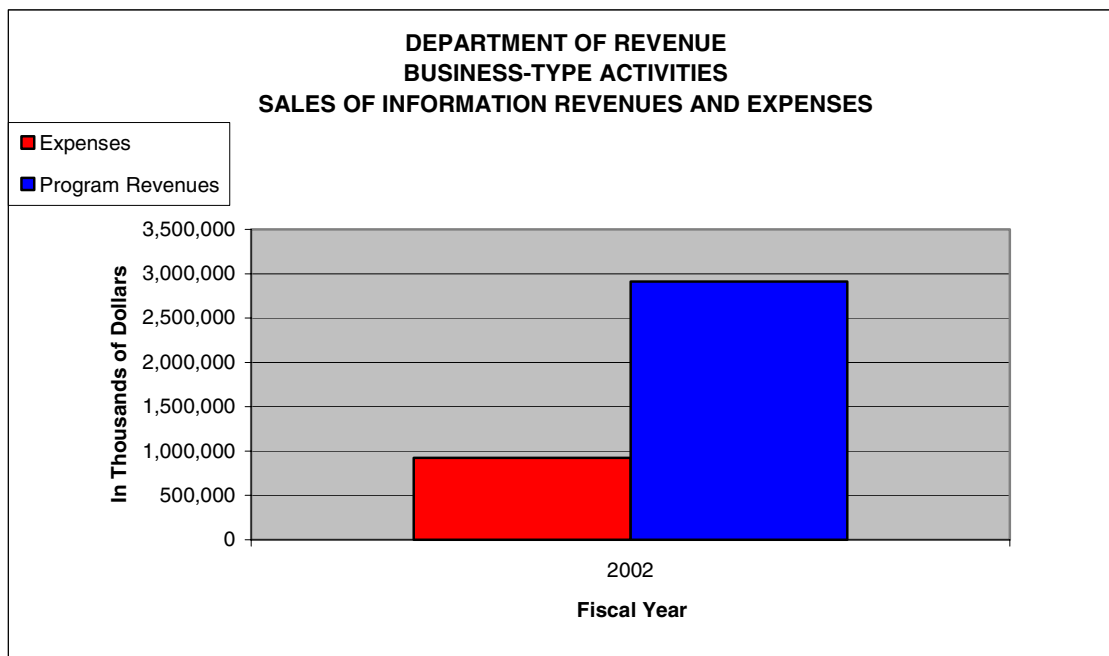
expenses were mainly because of additional budget withholdings needed to balance the Missouri budget as required by the Constitution of Missouri.

DEPARTMENT OF REVENUE				
GENERAL GOVERNMENT EXPENSES FUND STATEMENTS				
(in thousands of dollars)				
	2002	% of Total	2001	% Increase/ Decrease from 2001
Personal Service	\$53,028	65%	56,839	(6.7)%
Expense and Equipment	28,629	35	31,773	(9.9)
Total Department of Revenue				
Government Expenses	\$81,657	100%	88,612	(7.8)%

BUSINESS-TYPE ACTIVITIES

activities' revenues and expenses are summarized in the graphs below.

The Department of Revenue's business-type



FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS

As noted earlier, the state of Missouri uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Department of Revenue follows the state's accounting practices.

GOVERNMENTAL FUNDS

The focus of the Department of Revenue's (department) *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the department's financing requirements. In particular, *unreserved fund balance* serves as a useful measure of the department's net resources available for spending at the end of the fiscal year.

As mentioned earlier in this Management Discussion and Analysis, at the end of the current fiscal year, the department's governmental funds reported a combined ending negative fund balance of \$14.8 million, a decrease of \$15.8 million over the prior year. The negative *unreserved fund balance* is a result of the department spending Fiscal Year 2003 appropriations to pay for Fiscal Year 2002 expenditures (mainly motor fuel tax distributions to cities and counties). The positive fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to liquidate \$1,000 of contracts and purchase orders of the prior period and \$3.5 million represents inventory.

The General Fund and the State Highway and Transportation Department Fund (SHTDF) are the chief operating funds of the department. At the end of the current fiscal year, unreserved negative fund balance of the General Fund was \$1.5 million while the total negative fund balance was \$1.1 million. The SHTDF's unreserved negative fund balance was \$1.5 million and its total negative fund balance was \$1.2 million.

The fund balance of the department's General Fund increased by \$120 thousand during the current fiscal year. The key factor in this growth was an increase in the postage inventory the department carried at the end of Fiscal Year 2002 over Fiscal Year 2001. The SHTDF fund balance decreased \$392 thousand. This decrease is because of the larger refunds payable and due to the state treasurer liability balances the department carried at the end of Fiscal Year 2002.

PROPRIETARY FUNDS

The Department of Revenue's (department) proprietary funds statement provides the same type of business-type activity information in the department-wide financial statements, but in more detail. Unrestricted net assets of the Department of Revenue Information Fund at the end of the year is a negative \$31 thousand. The total decrease in net assets was \$64 thousand. Other factors concerning the finances of this fund are addressed in the graphs depicting the department's business-type activities on the previous page.

TRANSFERS

The Department of Revenue Information Fund owed a \$925 thousand transfer to the State Highway and Transportation Department Fund (SHTDF) at June 30, 2002. The Motor Fuel Tax Fund owed the SHTDF \$46 million at year end and transferred \$579 million during the year. Note 9 on page 34 discusses the reasons for these transfers.

BUDGETARY HIGHLIGHTS

Increases between the original budget and the final amended budget are for refunds and other program specific distributions. Increases and decreases to individual operating appropriations are because of transfers between appropriations. The appropriations that received an actual increase and the amount of the increase are listed below.

DEPARTMENT OF REVENUE APPROPRIATION INCREASES FISCAL YEAR 2002

General Fund

Fees to Counties and Collection Agency Fees	\$	51,000
Refunds for Overpayment of Tax		48,341,000

Motor Fuel Tax Refund

Refunds for Aviation Trust Fund		144,000
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State Highway and Transportation Department Fund

Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund		241,000
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All Other Budgeted Governmental Funds

Refunds of Tobacco and Cigarette Tax		297,000
Refunds – Overpayment and Errors of the Workers' Compensation – Second Injury Fund		331,000

Total Appropriation Increases	\$	49,405,000
--------------------------------------	-----------	-------------------

LONG-TERM DEBT

At the end of the current fiscal year, the Department of Revenue (department) had total debt outstanding of \$32 million. Of this amount,

\$802 thousand comprises obligations under lease/purchase, \$26 million is compensated absences, and \$5.9 million is the amount owed for Article X distributions. A table of current year debt is shown on the following page.

DEPARTMENT OF REVENUE'S OUTSTANDING DEBT		
	<u>Governmental Activities</u>	
	<u>2002</u>	
Obligations Under Lease/Purchase	\$	802,284
Compensated Absences		25,730,000
Article X Distributions		5,900,000
Total	\$	<u>32,432,284</u>

For additional information about the department's long-term debt, refer to the Notes to the Financial Statements starting on page 32.

ECONOMIC FACTORS

The unemployment rate for the state of Missouri at June 30, 2002 was 5.4 percent, which is an increase from a rate of 4.1 percent at June 30, 2001. This compares favorably to the national average unemployment rate at June 30, 2002, of 6 percent. However, Missouri's 5.4 percent is its highest unemployment rate since February 1994. Missouri lost 55,000 jobs this fiscal year, more than any other state. These factors had an adverse impact on revenue collections.

Inflationary trends are favorable. In June 2002, the national rate was .1 percent.

Personal income increased 3.9 percent in calendar year 2001 over calendar year 2000 to \$158 billion. In calendar year 2002, it increased 3.2 percent to \$164 billion. The national increase was lower at 2.8 percent. The last six months of calendar year 2001 are the first six months of Fiscal Year 2002, and the first six months of calendar year 2002 are the last six months of Fiscal Year 2002. Income levels are 8.4

percent above the national average. Per capita income for the nation is \$25,859, and for Missouri it is \$28,029.

Missouri ranks eighteenth out of the 50 states in personal income. Missouri's personal income growth rate ranks thirty-first.

Despite the slowdown in Missouri's economy, according to Standard & Poor's, "Missouri's economy is diverse and remains stable." This was stated in Standard & Poor's explanation for giving an August 2002 Missouri general obligation bond issue the highest rating, AAA.

FINANCIAL ANALYSIS RATIOS

Financial Position

Unrestricted Net Assets to Expenses (13)%

Financial Performance

Change in Net Assets to Total Assets (1)%

Liquidity

Cash, Current Investments, and
Receivables to Current Liabilities 96%

Solvency

Long-Term Debt to Assets 2.9%

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Department of Revenue's (department) finances for all those with an interest in the department's finances. Address questions concerning the information provided in this report or requests for additional financial information to the Financial and General Services Bureau, Missouri Department of Revenue, P.O. Box 475, Jefferson City, MO 65105-0475; 573-751-7429; or Becky_Imhoff@mail.dor.state.mo.us.



Missouri Department of Revenue

Basic Financial Statements

Department-Wide and Fund Financial Statements

The basic statements provide the Department of Revenue's financial position and operating results.



Missouri Department of Revenue

Department-wide Financial Statements

The department-wide financial statements consolidate and report on all of the Department of Revenue's nonfiduciary financial activities on an accrual basis of accounting.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
JUNE 30, 2002**

(in thousands of dollars)

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 15,708	43	15,751
Investments (Notes 1.E. & 3)	9,691	7	9,698
Receivables (Note 1.G.)	1,122,648	231	1,122,879
Allowance for Doubtful Accounts (Note 1.G.)	(176,566)	(22)	(176,588)
Due From State Treasurer (Note 1.I.)	107,551	925	108,476
Internal Balances (Note 9)	925	(925)	0
Funds in Custody of State Treasurer (Note 1.J.)	32,736		32,736
Postage Inventory (Note 1.K.)	419	159	578
Supply Inventory (Note 1.K.)	605		605
License Plate and Tag Inventory (Note 1.K.)	2,491		2,491
Capital Assets (Net of Accumulated Depreciation) (Notes 1.L. & 4)	4,221	85	4,306
Total Assets	\$ 1,120,429	503	1,120,932
LIABILITIES			
Accounts Payable	6,808	45	6,853
Accrued Payroll	1,614	7	1,621
Refunds Payable (Note 1.M.)	61,396		61,396
Due to Other Entities (Note 1.N.)	48,127		48,127
Due to State Treasurer (Note 1.I.)	546,719	238	546,957
Deferred Revenue (Note 1.P.)	465,908		465,908
Compensated Absences (Notes 1.Q., 6 & 8)	25,730		25,730
Total Liabilities	\$ 1,156,302	290	1,156,592
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	\$ 4,222	85	4,307
Restricted for Inventory	3,517	159	3,676
Unrestricted	(43,612)	(31)	(43,643)
Total Net Assets	\$ (35,873)	213	(35,660)

DEPARTMENT OF REVENUE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	APPROPRIATIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES
Governmental Activities:						
Personal Service	\$ 51,142		14	53,167	2,039	2,039
Expense and Equipment (Note 2.D.)	27,390		480	28,070	1,160	1,160
Article X Distributions (Note 7)	5,950			5,950	0	0
Commercial Drivers License	275			275	0	0
Multi-State Tax Commission	232			232	0	0
City Distributions of Motor Fuel Tax	191,285			175,915	(15,370)	(15,370)
County Stock Insurance	150			150	0	0
Counties and Collection Agencies	2,097			2,097	0	0
Payment to Counties for Liens	169			169	0	0
Depreciation Expense	2,986				(2,986)	(2,986)
Total Governmental Activities	\$ 281,676	0	494	266,025	(15,157)	0
(Notes 1.T. & 2.D.)						
Business-Type Activities:						
Sales of Information	\$ 924	2,913				1,989
	\$ 924	2,913	0	0	0	1,989
Total Business-Type Activities	\$ 924	2,913	0	0	1,989	1,989
Total Primary Government	\$ 282,600	2,913	494	266,025	(15,157)	(13,168)
General Revenues:						
Corporate Income Tax	\$				136,206	136,206
Individual Income Tax					3,518,551	3,518,551
Licenses, Permits, and Fees					357,381	357,381
Motor Fuel Tax					627,196	627,196
Sales and Use Tax					2,697,618	2,697,618
Other Revenues					538,438	538,438
Total General Revenues (Notes 1.S. & 2.D.)	\$				7,875,390	7,875,390
Provision for Transmittal to State Treasurer					(2,021)	(2,021)
Total General Revenues and Transmittals to State Treasurer					(2,021)	(2,021)
Change in Net Assets					(15,156)	(15,156)
Prior Period Adjustments (Note 12)					(27,140)	(27,140)
Net Assets - Beginning	\$				6,423	245
Net Assets - Ending	\$				(35,873)	213



Missouri Department of Revenue

Fund Financial Statements

The fund financial statements report Department of Revenue nonfiduciary financial activity on a modified accrual basis of accounting. Also included is a reconciliation of the fund Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the department-wide Statement of Activities.

Major Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. The department receives about half its operational funding from the General Fund.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund accounts for education (Proposition C) sales and use tax collections.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund accounts for collections that are derived from highway users as an incident to their use or right to use the highways of the state. The department receives about half its operational funding from this fund.

Unaudited

**DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2002**

(in thousands of dollars)

	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAY AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL 2002
ASSETS						
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 3,726	111	1,159	4,574	6,138	15,708
Investments (Note 1.E. & 3)	5,856	27	1,632	784	1,392	9,691
Interest Receivable	8		2	1	1	12
Appropriations Receivable	(9)			(40)	28	(21)
Accounts Receivable (Note 1.G.)	853,688	122,785	61,845	5,040	73,348	1,116,706
Allowance for Doubtful Accounts (Note 1.G.)	(154,800)	(148)	(17,689)		(3,929)	(176,566)
Due From Other Funds (Notes 1.H. & 9)				47,080		47,080
Due From State Treasurer (Note 1.I.)	57,787	46,155		3,401	208	107,551
Funds in Custody of State Treasurer (Note 1.J.)	39,224				2	39,226
Postage Inventory (Note 1.K.)	292			127		419
Supply Inventory (Note 1.K.)	226			379		605
License Plate and Tab Inventory (Note 1.K.)				2,491		2,491
Total Assets	\$ 805,998	168,930	46,949	63,837	77,188	1,162,902
LIABILITIES						
Accounts Payable	\$ 534			224	95	853
Accrued Payroll	888			719	7	1,614
Refunds Payable (Note 1.M.)	57,787			3,401	208	61,396
Bank Charges Payable	2		1	1	1	5
Due to Other Entities (Note 1.N.)	32,734	15,393				48,127
Due to Other Funds (Notes 1.H. & 9)		46,155				46,155
Due to State Treasurer (Note 1.I.)	295,202	122,772	33,339	57,478	37,928	546,719
Funds Held in Trust (Note 1.O.)	6,490					6,490
Deferred Revenue (Note 1.P.)	413,274	3	13,609		39,022	465,908
Compensated Absences (Notes 1.Q., 6, & 8)	214			259	2	475
Total Liabilities	\$ 807,125	184,323	46,949	62,082	77,263	1,177,742
FUND EQUITY						
Fund Balance (Notes 1.R.)						
Reserved for Encumbrances	\$				1	1
Reserved for Inventory	518			2,997	1	3,516
Unreserved	(1,645)	(15,393)		(1,242)	(77)	(18,357)
Total Fund Equity	\$ (1,127)	(15,393)	0	1,755	(75)	(14,840)
Total Liabilities and Fund Equity	\$ 805,998	168,930	46,949	63,837	77,188	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	\$ 4,221
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	5,951
Long-term liabilities not due and payable in the current period and, therefore, are not reported in the funds.	(31,205)

Net Assets of Governmental Activities.

\$ (35,873)

**DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2002**

	(in thousands of dollars)					
	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAY AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL 2002
REVENUES						
Appropriations	\$ 44,396	188,000		48,570	3,847	284,813
Corporate Income Tax	136,206					136,206
Individual Income Tax	3,508,065				10,486	3,518,551
Licenses, Permits, and Fees	27,923			167,581	161,877	357,381
Motor Fuel Tax		624,721		2,200	275	627,196
Sales and Use Tax	1,728,290		641,586	40,517	287,225	2,697,618
Other Revenues	143,468	4	98	(6,933)	401,801	538,438
Total (Notes 1.S. & 2.D.)	\$ 5,588,348	812,725	641,684	251,935	865,511	8,160,203
Provision for Transmittal to State Treasury	\$ 5,543,952	624,725	641,684	203,364	861,664	7,875,389
Net Revenues	\$ 44,396	188,000	0	48,571	3,847	284,814
EXPENDITURES						
Personal Service	\$ 26,221			25,941	866	53,028
Expense and Equipment (Note 2.D.)	7,684			19,979	966	28,629
Article X Distributions (Note 7)						0
Commercial Drivers License Information System Fees				275		275
Payment of Dues to Multi-State Tax Commission	232					232
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund		191,285				191,285
County Stock Insurance Tax	150					150
Fees to Counties and Collection Agency Fees	2,097					2,097
Payment of Fees to Counties for Liens	169					169
Total Expenditures (Note 1.T. & 2.D.)	\$ 36,553	191,285	0	46,195	1,832	275,865
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	\$ 7,843	(3,285)	0	2,376	2,015	8,949
Lapsed Balances (Note 1.U.)	7,966	12,085		2,123	2,069	24,243
Excess of Revenues Over (Under) Expenditures	\$ (123)	(15,370)	0	253	(54)	(15,294)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	\$			925		925
Operating Transfers Out						0
Total Other Financing Sources (Uses)	\$ 0	0	0	925	0	925
Provision for Transfers to Other Funds				925		925
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (123)	(15,370)	0	253	(54)	(15,294)
(Increase) Decrease in Reserve for Encumbrances	0	0	0	0	0	0
Net change in Unreserved Fund Balance	\$ (123)	(15,370)	0	253	(54)	(15,294)
Fund Balance Unreserved - July 1, 2001 (Note 12)	(1,522)	(23)		(1,495)	(23)	(3,063)
Fund Balance Unreserved - June 30, 2002	\$ (1,645)	(15,393)	0	(1,242)	(77)	(18,357)

Unaudited

**DEPARTMENT OF REVENUE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

Amounts reported for governmental activities in the Statement of Activities (page 14) are different because of the items listed below:

Net change in fund balances - total governmental funds (page 17)	\$ (15,294)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(1,352)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	5,949
The issuance of long-term debt (leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.	0
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(4,459)</u>
Change in net assets of governmental activities (page 14)	<u><u>\$ (15,156)</u></u>



Missouri Department of Revenue

Proprietary Funds

Proprietary Fund Description

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Department of Revenue (department) charges for its information and publications sold to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities to the State Highways and Transportation Department Fund.

Proprietary funds account for business-type activities on an accrual basis of accounting. The DOR Information Fund is the Department of Revenue's only proprietary fund.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2002
(in thousands of dollars)**

	DEPARTMENT OF REVENUE <u>INFORMATION FUND</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 43
Accounts Receivable (Note 1.G.)	210
Allowance for Doubtful Accounts (Note 1.G.)	(22)
Investments (Notes 1.E. & 3)	7
Other Current Assets	<u>1,105</u>
Total Current Assets	<u>\$ 1,343</u>
Noncurrent Assets:	
Capital Assets: (Notes 1.L. & 4)	
Equipment	\$ 396
Less Accumulated Depreciation	<u>(311)</u>
Total Noncurrent Assets	<u>\$ 85</u>
Total Assets	<u>\$ 1,428</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable and Other Liabilities	\$ 290
Due to Other Funds (Notes 1.H. & 9)	<u>925</u>
Total Current Liabilities	<u>\$ 1,215</u>
Noncurrent Liabilities:	
Total Noncurrent Liabilities	<u>\$ 0</u>
Total Liabilities	<u>\$ 1,215</u>
NET ASSETS	
Invested in Capital Assets	\$ 85
Reserved for Inventory (Note 1.R.)	159
Unrestricted (Deficit) (Note 1.R.)	<u>(31)</u>
Total Net Assets	<u><u>\$ 213</u></u>

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2002
(in thousands of dollars)**

	<u>DEPARTMENT OF REVENUE INFORMATION FUND</u>
OPERATING REVENUES	
Sales of Information	\$ 2,026
Sales and Use Tax	<u>(5)</u>
Total Operating Revenues	<u>\$ 2,021</u>
OPERATING EXPENSES	
Personal Services	\$ 399
Expense and Equipment	497
Depreciation Expense	<u>28</u>
Total Operating Expenses	<u>\$ 924</u>
Operating Income	<u>\$ 1,097</u>
NONOPERATING REVENUES (EXPENSES)	
Appropriations (less lapse balance)	\$ 892
Intergovernmental	<u>(1,096)</u>
Total Nonoperating Revenues (Expenses)	<u>\$ (204)</u>
Transfers to Other Funds (Note 9)	<u>\$ (925)</u>
Change in Net Assets	<u>\$ (32)</u>
Total Net Assets - Beginning	<u>245</u>
Total Net Assets - Ending	<u><u>\$ 213</u></u>

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2002**
(in thousands of dollars)

**DEPARTMENT OF REVENUE
INFORMATION FUND**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Sales of Information	\$ 2,045
Cash Received from Sales and Use Tax	41
Payments to Employees	(414)
Payments to Suppliers	(478)
Lapse Balance (Note 1.U.)	(37)
Net Increase in Use of Subsequent Year Appropriation (Note 1.R.)	<u>2</u>

Net Cash Provided (Used) by Operating Activities	<u>\$ 1,159</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Net Transfers to Other Funds	\$ (925)
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Net Cash Provided (Used) by Noncapital Financing Activities	<u>\$ (925)</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of Capital Assets	
Capital Lease Payments (and Interest)	
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ 0</u>

Net increase in cash and cash equivalents	234
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Cash and Cash Equivalents - Beginning	<u>\$</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 234</u></u>

Reconciliation of Operating Income to Net Cash Provided (Used) by

Operating Activities:

Operating Income	\$ 1,097
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	28
Net Changes in Assets and Liabilities:	
Assets	(64)
Current Liabilities	98
Other Liabilities	

Net Cash Provided (Used) by Operating Activities	<u><u>\$ 1,159</u></u>
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The notes to the financial statements are an integral part of this statement.



Missouri Department of Revenue

Fiduciary Funds

The Department of Revenue's (department) fiduciary funds are all agency funds. The agency funds account for money that the department collects for other entities.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF AGENCY FUNDS
ASSETS AND LIABILITIES
JUNE 30, 2002**
(in thousands of dollars)

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and Cash Equivalents	\$ 16,876
Interest Receivable	256
Accounts Receivable	167,495
Allowance for Doubtful Accounts	(29,384)
Investments, at Fair Value:	
U.S. Treasury Securities	44,113
U.S. Agency Securities	137,384
Safety Responsibility Securities	2,564
Total Assets	<u><u>\$ 339,304</u></u>
LIABILITIES	
Bank Service Charges Payable	\$ 22
Due to Other Entities	339,282
Total Liabilities	<u><u>\$ 339,304</u></u>



Missouri Department of Revenue

Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2002

The accounting methods and procedures adopted by the Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Department of Revenue (department) is a component unit of the state of Missouri. The reporting entity includes divisions and one commission for which the Director of Revenue is financially accountable. Exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading and incomplete. In Fiscal Year 2002, the department excluded the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent. The state of Missouri blends the department's financial data into the primary government's financial statements.

B. Department-Wide and Fund Financial Statements

The department-wide financial statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the nonfiduciary activities of the Department of Revenue (department). The effect of interfund activity has been removed from these statements. Department activities are supported by appropriations. These are reported separately from *business-type activities*. The department's business-type activities are reported in one fund which receives fees for sales of information.

Program revenues on the Statement of Activities include charges to customers for sales of information, grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, and appropriations. Taxes and fees that the department collects are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The fiduciary funds are excluded from the department-wide and fund financial statements. Major individual funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The department-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be

available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department of Revenue (department) considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for the following:

1. Fixed assets are reported as expenditures when acquired;
2. Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid;
3. Inventories are recorded as expenditures when purchased; and
4. Lease purchase payments are recorded as expenditures when paid.

In the fund financial statements, corporate and individual income tax, some licenses, permits, and fees, motor fuel tax, sales and use tax, and some other revenue are all considered to be susceptible to accrual and so have been recognized as revenues of fiscal year 2002 even though the department may have collected them during the lapse period of fiscal year 2003. All other revenue items are considered to be measurable and available only when the department receives the cash.

The department reports the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and State Highways and Transportation Department Fund as major funds. These are classified as governmental funds.

The department has one proprietary fund, the Department of Revenue (DOR) Information Fund. It receives fees the department charges for the sales of its information and publications. These fees are classified as operating revenue in the financial statements. Operating expenses consists of sales and service, administrative costs, and depreciation expense on capital assets. Nonoperating expenses are transfers to

the State Highway and Transportation Department Fund.

The other fund type the department reports is fiduciary funds which are all agency funds. The department's agency funds account for collections made for other states and provinces, Missouri cities, counties, and school districts, and other organizations.

The department follows private-sector accounting and financial reporting standards issued prior to December 1, 1989, for both the department-wide and DOR Information Fund financial statements if those standards do not conflict with the Governmental Accounting Standards Board's (GASB) guidance. The department follows GASB, and not private-sector, standards issued after December 1, 1989.

The department reports all revenue it collects (taxes and licenses, permits, and fees) as general revenue in the department-wide Statement of Activity. Upon collection, the department transmits all revenues to the Missouri State Treasury. The department does not have authority to use these revenues to support department operations.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at fair value. The Department of Revenue's (department) contracted bank manages the investments in accordance with an agreement entered into in July 1998. (The department entered into a new contract in September 2002.) The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments.

According to generally accepted accounting principles, the department reports the portions of agency fund assets held at June 30 for other agency and governmental funds in those funds.

F. Interest Receivable

Interest receivable represents accrued interest on investment securities.

G. Accounts Receivable

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, and motor fuel and special fuel taxes due to the Department of Revenue (department) are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2002, the tax revenue estimate was approximately \$482 million.

Receivables to the General Fund are 23 percent corporate income tax, 42 percent individual income tax, 23 percent sales and use tax, and 12 percent all other revenue. Receivables to the Motor Fuel Tax Fund are all motor fuel tax. Receivables to the School District Trust Fund are all sales and use tax. Receivables to the State Highway and Transportation Department Fund are 25 percent sales and use tax, 74 percent license, permits, and fees, and the rest are due from the Motor Fuel Tax Fund and DOR Information Fund. The remaining receivables in the nonmajor governmental funds are 11 percent licenses, permits, and fees, 80 percent sales and use tax, and 9 percent all other revenue.

H. Internal Balances/Due To and Due From Other Funds

The internal balances reported on the department-wide Statement of Activity represents the amount the DOR Information Fund owes the General Fund and/or the State Highways and Transportation Department Fund.

Due to and due from other funds reported in the fund financial statements represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

I. Due To and Due From State Treasurer

Amounts reported as due to the state treasurer represent the Department of Revenue's obligation to transfer accounts receivable (less allowances and deferred revenues) to the state treasurer when received. Amounts reported as due from the state treasurer represent payments received from taxpayers in excess of their computed tax liability.

J. Funds in Custody of State Treasurer

Funds in custody of the state treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

K. Inventory

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation. In the department-wide statements, inventories are expensed as used. In the fund financial statements they are recognized as expenditures when purchased using the purchase method.

Inventories on-hand at fiscal year end are recorded on the fund financial statements as a reserve of fund balance.

L. Capital Assets

Capital assets include furniture and equipment. They are reported in the applicable governmental or business-type activities column of the department-wide Statement of Net Assets. The Department of Revenue (department) follows the Missouri State Auditor's definition of a capital asset, which is an asset that costs more than \$1,000 with a useful life of more than one year. The department depreciates capital assets using the straight line method over the estimated useful lives stated below.

DEPARTMENT OF REVENUE ESTIMATED USEFUL LIVES

Assets	Years
Vehicles	5
Furniture	10
Office Equipment	5
Computer Equipment	3

Capital assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. In the fund financial statements, capital assets are reported as expenditures when purchased.

M. Refunds Payable

Refunds payable consist of amounts owed for overpayment of individual and corporate income tax, corporate franchise tax, sales and use tax, insurance premium tax, estate tax, motor fuel tax, workers' compensation, overpayments, and errors.

N. Due to Other Entities

The due to other entities amount includes cash and transient employer bonds held by the state treasury, fees owed for collection services, and motor fuel tax distributions owed to local governments.

O. Funds Held In Trust

Funds held in trust in the General Fund represent income tax and the 3 percent General Fund portion of sales and use tax paid under

protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

P. Deferred Revenues

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as an asset and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized. On the fund statements revenues have been offset \$568,073,985 within the General Fund, \$150,483 within the Motor Fuel Tax Fund, \$31,298,094 within the School District Trust Fund, \$0 within the State Highway and Transportation Department Fund, and \$42,959,088 in all other funds.

Q. Long-Term Debt

Long-term obligations of the Department of Revenue consist of compensated absences, lease/purchase obligations, and Article X distributions.

Compensated absences represent accumulated unpaid vacation and compensatory time in the department-wide and DOR Information Fund financial statements, and it is accrued when incurred. In the fund statements, the liability represents only the amount matured because of employee resignations, retirements, or request for payment of compensatory time.

Lease/purchase obligations include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund. They are reported as liabilities in the department-wide statements and other financing sources in the fund statements.

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. The distributions are initially made from the General Fund. Various other funds reimburse the General Fund for their share through operating transfers appropriated by the state legislature.

R. Fund Equity

The negative unreserved fund balances in the fund statements represent liabilities that were paid from Fiscal Year 2003 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The amounts presented as negative fund balances at June 30, 2002, resulted from the liabilities as shown in the next column.

The reserved fund balance includes the following two accounts.

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

DEPARTMENT OF REVENUE DEFICIT FUND BALANCE

(in thousands of dollars)

General Fund

Travel	\$24
Supplies	3
Comm. Services & Supplies	47
Business & Professional Services	56
Maintenance & Repair Services	9
Program Distributions	404
Accrued Payroll	888
Compensated Absences	214
Total	\$1,645

State Highways & Transportation Department Fund

Travel	\$20
Supplies	5
Comm. Services & Supplies	92
Business & Professional Services	77
Maintenance & Repair Services	67
Rent/Lease	3
Accrued Payroll	719
Compensated Absences	259
Total	\$1,242

Motor Fuel Tax Fund

Motor Fuel Tax Distributions	\$15,393
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All Other Funds	\$77
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S. Revenues/Refunds

Revenues are reported net of uncollectible accounts of \$176,587,720 on the department-wide Statement of Activity and in the fund statements, \$154,799,689 in the General Fund, \$147,719 for the Motor Fuel Tax Fund, \$17,689,409 for the School District Trust Fund, \$0 for the State Highways and Transportation Department Fund, and \$3,929,274 for all other funds. In addition, revenues are reported net of refunds of \$938,060,051 on the department-wide Statement of Activities and in the fund statements, \$898,898,999 for the General Fund, \$34,523,735 for the Motor Fuel Tax Fund, \$0 for the School District Trust Fund, \$2,307,457 for the State Highways and Transportation Department Fund, and \$2,329,860 for all other funds.

T. Expenditures/Refunds

Expenditures are reported net of revenue overcollections (refunds).

U. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations on the fund financial statements. The department does not have authority to spend funds representing lapsed balances.

**NOTE 2.
RECONCILIATION OF
DEPARTMENT-WIDE TO FUND
FINANCIAL STATEMENTS AND
BUDGETARY TO GAAP BASIS**

**A. Explanation of Certain Differences
Between the Governmental Fund
Balance Sheet and the Department-
Wide Statement of Net Assets**

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the department-wide Statement of Net Assets. One element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The details of this \$31,205,000 difference are listed below.

**DEPARTMENT OF REVENUE
LONG-TERM LIABILITIES**

Compensated Absences	\$25,255,000
Article X Distributions	<u>5,950,000</u>
Net Long-Term Liability	
Adjustment to Reduce Fund	
Balance–Total	
Governmental Funds To	
Arrive at Net Assets–	
Governmental Activities	<u>\$31,205,000</u>

**B. Explanation of Certain Differences
Between the Governmental Fund
Statement of Revenues,
Expenditures, and Changes in Fund
Balances and the Department-Wide
Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances include a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the department-wide Statement of Activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures, but the Statement of Activities allocates the cost of those assets over their estimated useful lives as depreciation expense. The details of this \$1,351,937 difference are listed below.

**DEPARTMENT OF REVENUE
CAPITAL OUTLAY LESS
DEPRECIATION EXPENSE**

Depreciation Expense	\$ 2,987,117
Capital Outlay	<u>(1,635,180)</u>
Net Capital Outlay	
Adjustment to Increase Net	
Changes in Fund Balances	
– Total Governmental	
Funds to Arrive at Changes	
in Net Assets of	
Governmental Activities	<u>\$1,351,937</u>

Another element of that reconciliation states that some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Compensated absences of (\$1,886,121), inventory usage of \$394,937, and Article X distributions of \$5,950,000 make up the difference.

C. Budgetary Data

The Department of Revenue's (department) annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended

by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the divisional level, the legal level of budgetary control. Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next legislative session by the same process used for original appropriations.

D. Budgetary to GAAP Basis Reconciliation

The Schedule of Reconciliation of Budget to GAAP (Generally Accepted Accounting Principles) on page 40 provides a reconciliation of appropriations and expenditures shown on the Schedules of Appropriations and Expenditures - Budget to Actual on pages 36, 37, 38, and 39 to revenues and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

NOTE 3. DEPOSITS AND INVESTMENTS

A. Deposits

Article IV, Section 15 of the Constitution of Missouri requires the Department of Revenue (department) to hold nonstate funds. For reporting purposes, deposits include cash management bank account balances the

department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve Bank joint custody account or by a third party custodian. Administrative Rule 12 CSR 1-43.030 governs the type of collateral securities the department may accept. At June 30, 2002, agency fund cash and cash equivalents were secured with collateral as shown on the next page.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities. The Department of Revenue's (department) contracted bank guarantees no loss of principal or interest to the department. At June 30, 2002, agency fund investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of Boston. The joint custody account requires that department personnel release securities. The type of securities the department may invest is governed by Administrative Rule 12 CSR 10-43.020.

Allowable investment securities are United States Treasury bills, notes, and bonds, and securities of the Federal National Mortgage Association (FNMA), Student Loan Marketing Association (SLMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation, (FHLMC), and Federal Home Loan Credit System and repurchase and reverse repurchase agreements secured by one of the securities listed previously.

Safety responsibility securities (amounts shown on the next page) are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile

insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe.

The Statement of Net Assets and the Balance Sheet also includes \$32,045,000 for sales and use tax bonds, \$2,584,000 for protested income tax, \$3,906,000 for protested sales and use tax, and \$689,000 for transient employer bonds in the General Fund. The Statement of Net Assets amount is offset by the \$6,490,000

Funds Held In Trust shown on the Balance Sheet for a net asset value of \$32,736,000. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2002, these funds were invested as shown on the next page. The State Treasurer's investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

DEPARTMENT OF REVENUE TOTAL DEPOSITS

	Carrying Amount	Bank Balance	Collateral Value
Deposits:			
Insured (FDIC)	\$25,036,374	\$23,708,209	\$23,708,209
Uninsured:			
Collateral Held by Department's Agent in Department's Name	7,547,626	5,726,721	24,973,500
Total Deposits	<u>\$32,584,000</u>	<u>\$29,434,930</u>	<u>\$48,681,709</u>

DEPARTMENT OF REVENUE TOTAL INVESTMENTS

	Purchase Principal/ Original Value	Market Value
Investments:		
Overnight Repurchase Agreements:		
Securities Held by the Federal Reserve in the Department's Name		
United States Treasury Notes	\$ 46,500,000	\$ 46,507,011
Agency Securities	120,000,000	120,018,950
Term Securities:		
Securities Held by the Federal Reserve in the Department's Name		
Agency Discount Notes	24,815,803	24,973,500
Safety Responsibility Securities:		
Securities Held by the Department in the Investor's Name	2,506,664	2,564,050
Total Investments	<u>\$193,822,467</u>	<u>\$194,063,511</u>

Note: Market value includes accrued interest. Accrued interest is reported as Interest Receivable in the Statements.

STATE TREASURER INVESTMENTS

	Carrying Amount	Market Value
Certificates of Deposit	\$ 4,746,104	\$ 4,746,104
Repurchase Agreements	6,824,976	6,824,976
U.S. Treasury and Agency Securities	27,652,920	27,652,920
Total	\$39,224,000	\$39,224,000

NOTE 4.
CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2002, follows.

DEPARTMENT OF REVENUE
CHANGES IN CAPITAL ASSETS

(in thousands of dollars)

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Furniture and Equipment	\$ 22,220	5,658	(5,274)	22,604
Less Accumulated Depreciation	(15,397)	(2,986)	0	(18,383)
Governmental Activities Capital Assets, Net	\$ 6,823	2,672	(5,274)	4,221
DOR Information Fund Activities:				
Capital Assets, Furniture and Equipment	\$ 412	99	(115)	396
Less Accumulated Depreciation	(282)	(29)	0	(311)
Business Activities Capital Assets, Net	\$ 130	70	(115)	85

Depreciation expense by fund is shown below.

DEPARTMENT OF REVENUE
DEPRECIATION EXPENSE

(in thousands of dollars)

Governmental Activities:	
General Fund	\$ 1,283
Motor Fuel Tax Fund	0
School District Trust Fund	0
State Highway and Transportation Dept. Fund	1,652
All Other Governmental Funds	51
Total Depreciation Expense – Governmental Activities	\$ 2,986
DOR Information Fund Activities:	\$ 28
Total Depreciation Expense – Business-Type Activities	\$ 28

NOTE 5. LEASING OBLIGATIONS

A. Capital Leases

The Department of Revenue (department) entered into various lease/ purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). Therefore, the liability represents the net present value of the remaining lease/purchase agreements.

The General Fund and/or the State Highways and Transportation Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

The assets acquired through capital leases are shown below.

DEPARTMENT OF REVENUE CAPITAL LEASE ASSETS (in thousands of dollars)	
	Governmental Activities
Asset:	
325 Dell PCs	\$346
340 Gateway PCs	490
240 IBM Laptops	425
Less: Accumulated Depreciation	(644)
Total Capital Lease Assets	\$617

A summary of the future minimum lease payments for capital leases is shown in the next column.

DEPARTMENT OF REVENUE FUTURE MINIMUM LEASE PAYMENTS

(in thousands of dollars)

Fiscal Year Ending June 30,	Governmental Activities
2003	\$494
2004	256
2005	52
2006	0
2007	0
2003-2008	0
2008-2013	0
Total Minimum Lease Payments	\$802
Less: Amount Representing Interest	(56)
NPV of Minimum Lease Payments	\$746

The department's business activities did not have any capital leases at June 30, 2002.

B. Operating Leases

The Department of Revenue (department), through the Office of Administration (OA) enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. OA has responsibilities for the payment of most lease obligations.

NOTE 6. COMPENSATED ABSENCES

The State of Missouri's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the Department of Revenue (department) is approximately 31,611 days. At June 30, 2002, accumulated leave was 31,682 days. This would require approximately \$3,168,200 to satisfy at salary rates then in effect (excluding

the state's share of social security, retirement and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2002, was 480 days. This would require approximately \$48,000 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department. The department will pay the majority of compensated absences from the General Fund and the State Highways and Transportation Department Fund.

NOTE 7. ARTICLE X

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. Between Fiscal Years 1998 and 2000, the department distributed \$952.9 million relating to Fiscal Years 1995, 1996, 1997, and 1998. In March 2001, the Missouri Supreme Court ruled in Missouri Merchants and Manufacturers Association v. State of Missouri (Case Numbers: SC83199 and SC 83200) that the state must alter the total state revenue formula for the past fiscal years because of the Court's decision in Conservation Federation of Missouri v. Hanson, 994 S.W. 2d27 (Mo. Banc. 1999). Recalculation of total state revenue created an additional amount of \$5.9 million owed to taxpayers. The department distributed the \$5.9 million in the second quarter of Fiscal Year 2003.

NOTE 8. CHANGES IN LONG TERM LIABILITY

The following is a summary of changes in long-term liability for the year ended June 30, 2002.

DEPARTMENT OF REVENUE CHANGES IN LONG-TERM LIABILITY (in thousands of dollars)				
	Balance July 1, 2001	Increases	Decreases	Balance June 30, 2002
Governmental Activities:				
Compensated Absences	\$27,141	31,610	33,021	25,730
Capital Leases	1,355	3	556	802
Article X Distributions	0	5,950	0	5,950
Governmental Activities Long-term Liabilities	\$28,496	37,563	33,577	32,482

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2002, is shown below.

DEPARTMENT OF REVENUE		
Interfund Balances		
June 30, 2002		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
State Highways and Transportation Department Fund	DOR Information Fund	\$ 925,000
	Motor Fuel Tax Fund	46,155,000
Total Interfund Balances		\$ 47,080,000

Section 32.067, RSMo requires the Department of Revenue (department) to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund moneys derived from highway related sales of information. Section 226.200, RSMo requires the department to transfer taxes on motor vehicle fuels to the State Highway and Transportation Department Fund. The department deposits motor fuel taxes to the Motor Fuel Tax Fund initially.

NOTE 10. RISK MANAGEMENT

In accordance with Section 105.711, RSMo, the State Legal Expense Fund provides for the payment of any claim against the state of Missouri or any of its agencies pursuant to Section 537.600 RSMo.

NOTE 11. EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Retirement System (MOSERS), the Social Security System (OASDHI), and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the

state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates Office of Administration (OA) the money to pay the Department of Revenue's (department) employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2002, the cost to the state of Missouri for the department employees' fringe benefits was approximately \$17,073,532. Of this amount, \$12,522,260 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service. Normal retirement age is 65. Employees may retire at age 55 and receive reduced benefits. Employees may retire at age 50 with full benefits if their combined age and years of service equal 80. Fiscal Year 2002 payroll for all employees of the department was \$53,427,000. Of this amount, \$53,025,004 was

covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan and qualifying vested employees may continue medical coverage after leaving the department. Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

NOTE 12. PRIOR PERIOD ADJUSTMENTS

Fiscal Year 2002 beginning balances for all statements, schedules, and notes are the ending balances for Fiscal Year 2001 as reported in the Fiscal Year 2001

Comprehensive Annual Financial Report (CAFR). The balances have not been adjusted for Governmental Accounting Standards Boards (GASB) Statement 34 requirements. However, cash and cash equivalents, investments, and capital assets net of accumulated depreciation are included in beginning assets. All Fiscal Year 2002 activity and ending balances are recorded according to GASB 34.



Missouri Department of Revenue

Required Supplementary Information Budgetary Comparison Schedules

The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund, other major funds, and all other budgeted governmental funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES –BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
FOR YEARS ENDED JUNE 30, 2002 AND 2001

		(in thousands of dollars)							
		2002		2001					
		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve
									Actual Expenditure
									Lapsed Balances
Division of Administration									
Personal Service	\$	4,045	4,026	846	3,180	0	4,104	4,066	394
Expense and Equipment		3,948	3,948	1,964	1,983	1	5,229	5,229	1,085
Total	\$	7,993	7,974	2,810	5,163	1	9,333	9,295	1,479
									7,400
									416
Division of MV/DL Excl. Branch Offices									
Personal Service	\$	198	180	98	81	1	265	240	27
Expense and Equipment		81	81	51	27	3	91	91	27
Branch Offices									
Personal Service		128	128	61	66	1	126	126	4
Expense and Equipment		10	10	3	6	1	10	10	8
Total	\$	417	399	213	180	6	492	467	58
									389
									20
Division of Taxation and Collection									
Personal Service	\$	25,782	25,414	2,434	22,810	170	25,908	25,772	1,273
Expense and Equipment		6,843	7,248	1,570	5,629	49	7,387	7,587	1,023
Fees to Counties & Collection Agency Fees		2,728 E	2,779 E	675	2,097	7	2,728 E	2,728 E	2,155
Payment of Fees to Counties for Liens		200	200	29	169	2	180	180	142
Payment of Dues to the									208
Multi-State Tax Commission		232	232		232	0	208	208	
Total	\$	35,785	35,873	4,708	30,937	228	36,411	36,475	2,296
									32,214
									1,965
Refunds for Overpayment of Tax	\$	1,068,300 E	1,116,641 E		1,116,641	0	755,350 E	1,001,508 E	1,001,178
Article X Distributions							98,861	98,861	98,856
County Stock Insurance Tax		150 E	150 E		150	0	1,200 E	1,200 E	1,050
General Fund Total	\$	1,112,645	1,161,037	7,731	1,153,071	235	901,647	1,147,806	4,883
									1,140,187
									2,736

Appropriations designated with an "E" represent open-ended appropriations.

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – BUDGET AND ACTUAL
MOTOR FUEL TAX FUND AND
SCHOOL DISTRICT TRUST FUND
FOR YEARS ENDED JUNE 30, 2002 AND 2001

		(in thousands of dollars)					
		2002			2001		
		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	
						</	

Refunds for Aviation Trust Fund
Distributions of Funds Accruing
to the Motor Fuel Tax Fund

Motor Fuel Tax Fund Total

SCHOOL DISTRICT TRUST FUND

No appropriations budgeted to the
Department of Revenue

School District Trust Fund Total

\$	0	0	0	0	0	0
\$	0	0	0	0	0	0

Appropriations designated with an "E" represent open-ended appropriations.

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
STATE HIGHWAY AND TRANSPORTATION DEPARTMENT FUND
FOR YEARS ENDED JUNE 30, 2002 AND 2001

(in thousands of dollars)											
2002						2001					
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
ALL OTHER BUDGETED GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND 2001

		(in thousands of dollars)					
		2002			2001		
		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	
Division of Administration							
Personal Service	\$	70	70		70		12
Expense and Equipment		130	89		72	17	63
Total	\$	200	159	0	142	17	121
Division of MV/DL Excl. Branch Offices							
Personal Service	\$	414	262		262		246
Expense and Equipment		2,614	770		770		472
Branch Offices							
Personal Service							0
Expense and Equipment							0
Total	\$	3,028	1,032	0	1,032	0	718
Division of Taxation and Collection							
Personal Service	\$	560	560	1	546	13	555
Expense and Equipment		57	57		56	1	57
Total	\$	617	617	1	602	14	612
Highway Reciprocity Commission							
Personal Service	\$						
Expense and Equipment							
Total	\$	0	0	0	0	0	0
Refunds of Tobacco and Cigarette Tax	\$	86 E	383 E	2	363	18	86 E
Refunds of Taxes and Fees Credited to							2
Federal and Other Funds		500 E	500 E		405	95	500 E
Refunds of Fees Credited to Motor Vehicle		12 E	12 E		7	5	12 E
Commission Fund							8
Refunds-Overpayment and Errors of the							
Workers' Compensation Fund		1,172 E	1,172 E		526	646	283 E
Refunds-Overpayment and Errors of the							1,670 E
Workers' Compensation-Second Injury Fund		499 E	830 E		701	129	134 E
All Other Budgeted Governmental Funds Total	\$	6,114	4,705	3	3,778	924	2,941
							3
							3,862
							3
							3,330
							549

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF RECONCILIATION OF BUDGET TO GAAP
GENERAL FUND, MOTOR FUEL TAX, SCHOOL DISTRICT TRUST,
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT, AND
ALL OTHER BUDGETED GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002

	(in thousands of dollars)				
	General Fund	Motor Fuel Tax Fund	School District Trust Fund	State Highway and Transportation Department Fund	All Other Governmental Funds
Sources/Inflows of Resources					
Appropriations from the Schedules of Appropriations and Expenditures	\$ 44,396	188,000		48,570	3,847
Fiscal Year 2002 Cash Collections	7,085,986	674,240	667,782	204,778	895,661
Differences - Budget to GAAP					
Add (Deduct) net change in:					
Receivables	(75,060)	(14,841)	5,200	894	10,835
Deduct:					
Deferred Revenues and Related Allowances	568,074	150	31,298		42,504
Refunds	898,900	34,524		2,307	2,328
Fiscal Year 2002 Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>5,588,348</u>	<u>812,725</u>	<u>641,684</u>	<u>251,935</u>	<u>865,511</u>
Uses/Outflows					
Expenditures from the Schedules of Appropriations and Expenditures	\$ 36,430	175,915		46,448	1,776
Differences - Budget to GAAP					
Add (Deduct) net change in:					
Encumbrances					1
Compensated Absences					
Current Year Expenditures Paid From Subsequent Year's Appropriation	123	15,370		(253)	55
Fiscal Year 2002 Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>36,553</u>	<u>191,285</u>	<u>0</u>	<u>46,195</u>	<u>1,832</u>



Missouri Department of Revenue

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Combining Statements provide detail information about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.

Nonmajor Special Revenue Fund Descriptions

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the State of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a one percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the one-eighth of 1 percent sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives the following:

1. Seventy-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund;
2. Seventy-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and
3. One hundred percent of the judgment amounts entered by the courts for various

convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

DEPARTMENT OF REVENUE FEDERAL FUND

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to this fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of

any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI CASA FUND

The Missouri CASA Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed as costs in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Department of Revenue

collects from manufacturers, motor vehicle dealers, and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives fees assessed as additional court costs for violations of Missouri laws, municipal ordinances, or county ordinances involving a motorcycle or motortricycle.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuels used in spark-ignition internal combustion engines.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Department of Revenue collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives the following:

1. Twenty-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund; and
2. Twenty-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county

ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 476.053, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

STATUTORY COUNTY RECORDER'S FUND

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any instrument.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

The Workers' Compensation Fund and Workers' Compensation Second Injury Funds, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation-second injury tax. The Department of Insurance determines when an abatement year occurs.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo,

receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

Capital Projects Fund Description

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Department of Revenue does not receive appropriations from this fund.

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

(continued on next page)

	(in thousands of dollars)									
	Aviation Trust	Blind Pension	Blindness Education	Children's Trust	Conservation Commission	Crime Victims' Comp	Dept. of Revenue Federal	Domestic Relations Resolution	Fair Share	Gaming Proceeds for Education
ASSETS										
Cash and Cash Equivalents										1
Investments	9		6	3	329					
Interest Receivable			1	1	236					
Appropriations Receivable										
Accounts Receivable	86	154	7	92	9,761	330		19	1,075	
Allowance for Doubtful Accounts					(2,409)					
Due From Other Funds										
Due From State Treasurer										
Postage Inventory							1			
Supply Inventory										
License Plate and Tab Inventory										
Total Assets	95	154	14	96	7,917	330	1	19	1,075	1
LIABILITIES										
Accounts Payable							67			
Accrued Payroll							1			
Refunds Payable										
Bank Charges Payable										
Due to Other Entities										
Due to Other Funds			14							
Due to State Treasurer	95	154		96	4,839	330		19	1,075	1
Deferred Revenue					3,078					
Compensated Absences										
Total Liabilities	95	154	14	96	7,917	330	68	19	1,075	1
FUND BALANCE										
Reserved for Encumbrances										
Reserved for Inventory							1			
Unreserved							(68)			
Total Fund Balance	0	0	0	0	0	0	(67)	0	0	0
Total Liabilities and Fund Balance	95	154	14	96	7,917	330	1	19	1,075	1

This statement only includes funds with an asset and liability balance at June 30, 2002.

The funds that did not have a balance at June 30, 2002 are:

Boll Weevil Suppression and Eradication Fund	Missouri Community College Job Training Program Fund
Division of Aging-Elderly Home Delivered Meals Trust Fund	Motorcycle Safety Trust Fund
Gaming Commission Fund	

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

		(in thousands of dollars)										(continued on next page)	
		(continued from previous page)											
		Health Initiatives	Independent Living Center	Local Records Preservation	Missouri CASA	Missouri Housing Trust	MO Office of Prosecution Services	Motor Vehicle Commission	Organ Donor Program	Parks Sales Tax	Petroleum Inspection		
ASSETS													
	\$												
Cash and Cash Equivalents													
Investments								24	8	132			
Interest Receivable								4	1	94			
Appropriations Receivable													
Accounts Receivable		1,970	29	131	6	379	16	28	9	3,671	384		
Allowance for Doubtful Accounts								30		(760)			
Due From Other Funds													
Due From State Treasurer													
Postage Inventory		1											
Supply Inventory													
License Plate and Tab Inventory													
Total Assets	\$	1,971	29	131	6	379	16	86	18	3,137	384		
LIABILITIES													
	\$												
Accounts Payable								28					
Accrued Payroll								6					
Refunds Payable													
Bank Charges Payable													
Due to Other Entities													
Due to Other Funds													
Due to State Treasurer		1,839	29	131	6	379	16	59	18	1,935	384		
Deferred Revenue		131						2		1,202			
Compensated Absences													
Total Liabilities	\$	1,970	29	131	6	379	16	95	18	3,137	384		
FUND BALANCE													
	\$	1											
Reserved for Encumbrances													
Reserved for Inventory								(9)					
Unreserved													
Total Fund Balance	\$	1	0	0	0	0	0	(9)	0	0	0		
Total Liabilities and Fund Balance	\$	1,971	29	131	6	379	16	86	18	3,137	384		

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

(continued from previous page)		(in thousands of dollars)							(continued on next page)	
	Petroleum Storage Tank Ins.	School Building Revolving	Services To Victims	Soil & Water Sales Tax	Solid Waste Mgmt.	Spinal Cord Injury	State Forensic Laboratory	State Hwys. and Transp. Dept. Grade Crossing	State Land Survey Program	State Road Fund
ASSETS										
Cash and Cash Equivalents				132				33		5,426
Investments				94				5		939
Interest Receivable										1
Appropriations Receivable										
Accounts Receivable	2,441	333	228	3,671	1,440	17	187	37	131	43,147
Allowance for Doubtful Accounts				(760)						
Due From Other Funds										
Due From State Treasurer										
Postage Inventory										
Supply Inventory										
License Plate and Tab Inventory										
Total Assets	2,441	333	228	3,137	1,440	17	187	75	131	49,513
LIABILITIES										
Accounts Payable										
Accrued Payroll										
Refunds Payable										
Bank Charges Payable										
Due to Other Entities										1
Due to Other Funds										
Due to State Treasurer	2,440	333	228	1,935	407	17	187	75	131	17,582
Deferred Revenue	1			1,202	1,033					31,930
Compensated Absences										
Total Liabilities	2,441	333	228	3,137	1,440	17	187	75	131	49,513
FUND BALANCE										
Reserved for Encumbrances										
Reserved for Inventory										
Unreserved	0	0	0	0	0	0	0	0	0	0
Total Fund Balance	0	0	0	0	0	0	0	0	0	0
Total Liabilities and Fund Balance	2,441	333	228	3,137	1,440	17	187	75	131	49,513

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

(continued from previous page)		(in thousands of dollars)						
	State School Money	State Transp.	Statewide Court Automation	Statutory County Recorders	Workers' Comp.	Workers' Comp.- Second Injury	World War II Memorial Trust	TOTAL 2002
ASSETS								
Cash and Cash Equivalents		44						6,138
Investments		8						1,392
Interest Receivable								1
Appropriations Receivable								28
Accounts Receivable	2,418	549	346	253			1	73,348
Allowance for Doubtful Accounts								(3,929)
Due From Other Funds								0
Due From State Treasurer					161	47		208
Postage Inventory								2
Supply Inventory								0
License Plate and Tab Inventory								0
Total Assets	2,418	601	346	253	161	47	1	77,188
LIABILITIES								
Accounts Payable								95
Accrued Payroll								7
Refunds Payable					161	47		208
Bank Charges Payable								1
Due to Other Entities								0
Due to Other Funds								0
Due to State Treasurer	2,418	170	346	253			1	37,928
Deferred Revenue		431						39,022
Compensated Absences								2
Total Liabilities	2,418	601	346	253	161	47	1	77,263
FUND BALANCE								
Reserved for Encumbrances								1
Reserved for Inventory								1
Unreserved								(77)
Total Fund Balance	0	0	0	0	0	0	0	(75)
Total Liabilities and Fund Balance	2,418	601	346	253	161	47	1	77,188

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

(continued on next page)

	Aviation Trust	Blind Pension	Blindness Education	Boll Weevil Supp & Eradication	Children's Trust	Conserv Comm	Crime Victims' Comp.	Dept. of Revenue Federal	Div. of Aging	Domestic Relations Resolutions	Fair Share
REVENUES											
Appropriations						506		2,531	22		
Individual Income Tax				40	835					233	
Licenses, Permits, and Fees											
Motor Fuel Tax	275										
Sales and Use Tax	4,309					86,282					
Other Revenues		20,990	217		109	14	5,042	494			22,731
Total	\$ 4,584	20,990	217	40	944	86,802	5,042	3,025	22	233	22,731
Provision for Transmittal to State Treasurer	4,584	20,990	217	40	944	86,296	5,042	494		233	22,731
Net Revenues	\$ 0	0	0	0	0	506	0	2,531	22	0	0
EXPENDITURES											
Personal Service						457		15			
Expense and Equipment						48		547	11		
Total Expenditures	\$ 0	0	0	0	0	505	0	562	11	0	0
Excess of Revenues Over (Under)	0	0	0	0	0	1	0	1,969	11	0	0
Expenditures Before Lapsed Balances											
Lapsed Balances						1		2,036	11		
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	0	0	(67)	0	0	0
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	0	0	(67)	0	0	0
Fund Balance Unreserved -July 1, 2001							(1)				
Fund Balance Unreserved -June 30, 2002	\$ 0	0	0	0	0	0	0	(68)	0	0	0

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002

(continued from previous page)		(in thousands of dollars)								(continued on next page)		
		Gaming Comm	Gaming Proceeds for Education	Health Initiatives	Indep. Living Center	Local Records Preserv	Missouri CASA	MO Comm. College Job Training	MO Housing Trust	MO Office of Prosecution Services	Motor Vehicle Comm	Motorcycle Safety Trust
REVENUES												(Note 1)
Appropriations	\$			51							667	
Individual Income Tax								10,486				
Licenses, Permits, and Fees		48,556				1,737	63		5,099	276	1,042	
Motor Fuel Tax												
Sales and Use Tax												
Other Revenues		3	216,969	32,255	331							
Total	\$	48,559	216,969	32,306	331	1,737	63	10,486	5,099	276	1,709	0
Provision for Transmittal to State Treasurer	\$	48,559	216,969	32,255	331	1,737	63	10,486	5,099	276	1,042	
Net Revenues	\$	0	0	51	0	0	0	0	0	0	667	0
EXPENDITURES												
Personal Service	\$			40							305	
Expense and Equipment				9							347	
Total Expenditures	\$	0	0	49	0	0	0	0	0	0	652	0
Excess of Revenues Over (Under)												
Expenditures Before Lapsed Balances		0	0	2	0	0	0	0	0	0	15	0
Lapsed Balances				2							2	
Excess of Revenues Over (Under) Expenditures	\$	0	0	0	0	0	0	0	0	0	13	0
Net change in Unreserved Fund Balance	\$	0	0	0	0	0	0	0	0	0	13	0
Fund Balance Unreserved ~July 1, 2001											(22)	
Fund Balance Unreserved ~June 30, 2002	\$	0	0	0	0	0	0	0	0	0	0	0

Note 1: Monies collected and transmitted to the Motorcycle Safety Trust Fund was less than \$1,000.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2004

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(in thousands of dollars)

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(in thousands of dollars)										
	State Land Survey Program	State Road Fund	State School Money	State Transp.	Statewide Court Auto	Statutory County Recorders	Workers' Comp.	Workers' Comp.- Second Injury	World War II Memorial Trust	TOTAL
										2002
REVENUES										
Appropriations										
Individual Income Tax	1,737	76,310	27		4,329					3,847
Licenses, Permits, and Fees										10,486
Motor Fuel Tax										161,877
Sales and Use Tax		125,577		1,561						275
Other Revenues		45	51,145			3,346	1,545	40,483	12	287,225
Total	\$ 1,737	201,932	51,172	1,561	4,329	3,346	1,545	40,483	12	401,801
Provision for Transmittal to State Treasurer	\$ 1,737	201,932	51,172	1,561	4,329	3,346	1,545	40,483	12	865,511
Net Revenues	\$ 0	0	0	0	0	0	0	0	0	861,664
EXPENDITURES										
Personal Service										866
Expense and Equipment										966
Total Expenditures	\$ 0	0	0	0	0	0	0	0	0	1,832
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	0	0	0	0	0	0	0	0	0	2,015
Lapsed Balances										2,069
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	0	0	0	0	(54)
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	0	0	0	0	(54)
Fund Balance Unreserved ~July 1, 2001										(23)
Fund Balance Unreserved ~June 30, 2002	\$ 0	0	0	0	0	0	0	0	0	(77)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

	2002					2001				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
CONSERVATION COMMISSION FUND										
Division of Taxation and Collection										
Personal Service	\$ 457	457		457	0	453	453		453	
Expense and Equipment	49	49		48	1	49	49		40	9
Conservation Commission Fund Total	\$ 506	506	0	505	1	502	502	0	493	9
DEPARTMENT OF REVENUE FEDERAL FUND										
Division of Administration										
Expense and Equipment	\$ 70	29		29	0	70	20		20	
Total	\$ 70	29	0	29	0	70	20	0	20	0
Division of MV/DL Excl. Branch Offices										
Personal Service	\$ 166	14		14	0	165				
Expense and Equipment	2,295	451		451	0	399	153		153	
Total	\$ 2,461	465	0	465	0	564	153	0	153	0
Department of Revenue Federal Fund Total	\$ 2,531	494	0	494	0	634	173	0	173	0
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND										
Division of Administration										
Expense and Equipment	\$ 11	11		11		11	11		11	0
Total	\$ 11	11	0	11	0	11	11	0	11	0
Division of Taxation and Collection										
Personal Service	\$ 11	11		0	11	11	11		11	0
Total	\$ 11	11	0	0	11	11	11	0	11	0
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 22	22	0	11	11	22	22	0	22	0
FAIR SHARE FUND										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	86 E		85	1	11 E	11		9	2
Fair Share Fund Total	\$ 11	86	0	85	1	11	11	0	9	2
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 500 E	500 E		405	95	500 E	500		22	478
Federal and Other Funds Total	\$ 500	500	0	405	95	500	500	0	22	478

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

(continued from previous page)

HEALTH INITIATIVES FUND
Division of Administration
Expense and Equipment

2002					2001				
Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$ 4	4		4	0	4	4		2	2
Total	4	0	4	0	4	4	0	2	2

Division of Taxation and Collection
Personal Service
Expense and Equipment

\$ 41	41	1	40	0	41	41	1	40	
4	4		4	0	4	4		4	0
Total	45	1	44	0	45	45	1	44	0

Refunds of Tobacco and Cigarette Tax

\$ 50 E	105 E	2	86	17	50 E	50	2	10	38
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Health Initiatives Fund Total

\$ 99	154	3	134	17	99	99	3	56	40
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MOTOR VEHICLE COMMISSION FUND
Division of Administration
Personal Service
Expense and Equipment

\$ 70	70		70	0	70	70		58	12
30	30		28	2	30	30		30	
Total	100	0	98	2	100	100	0	88	12

Division of MV/DL Excl. Branch Offices
Personal Service
Expense and Equipment

\$ 248	248		248	0	246	246		246	
319	319		319	0	319	319		319	
Total	567	0	567	0	565	565	0	565	0

Refunds of Fees Credited to Motor
Vehicle Commission Fund

\$ 12 E	12 E		7	5	12	12		8	4
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Motor Vehicle Commission Fund Total

\$ 679	679	0	672	7	677	677	0	661	16
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PETROLEUM INSPECTION FUND**Division of Taxation and Collection**
Personal Service
Expense and Equipment

\$ 28	28		27	1	28	28		28	
3	3		3	0	3	3		3	
Total	31	0	30	1	31	31	0	31	0

Petroleum Inspection Fund Total

\$ 31	31	0	30	1	31	31	0	31	0
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Appropriations designated with an "E" represent open-ended appropriations.

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DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

(continued from previous page)

**PETROLEUM STORAGE TANK
INSURANCE FUND**

Division of Administration
Expense and Equipment

	2002					2001				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	15	15			15					
Total	15	15	0	0	15	0	0	0	0	0

Division of Taxation and Collection
Personal Service
Expense and Equipment

\$	23	23		22	1	22	22		22	
	1	1		1	0	1	1		1	
Total	24	24	0	23	1	23	23	0	23	0

**Petroleum Storage Tank
Insurance Fund Total**

\$	39	39	0	23	16	23	23	0	23	0
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STATE SCHOOL MONEY FUND

Refunds of Tobacco and Cigarette Tax

\$	25 E	192 E		192	0	25 E	25		21	4
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State School Money Fund Total

\$	25	192	0	192	0	25	25	0	21	4
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WORKERS' COMPENSATION FUND

Refunds - Overpayment and Errors of the
Workers' Compensation Fund

\$	1,172 E	1,172 E		526	646	283 E	1,670		1,670	0
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Refunds - Overpayment and Errors of the
Workers' Compensation-Second Injury Fund

	499 E	830 E		701	129	134 E	149		149	0
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Workers' Compensation Fund Total

\$	1,671	2,002	0	1,227	775	417	1,819	0	1,819	0
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**TOTAL BUDGETED NONMAJOR
GOVERNMENTAL FUNDS**

\$	6,114	4,705	3	3,778	924	2,941	3,882	3	3,330	549
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Appropriations designated with an "E" represent open-ended appropriations.



Missouri Department of Revenue

Agency Funds

The Agency Funds are used to account for assets held by the Department of Revenue as agent for other governments.

Agency Fund Descriptions

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Department of Economic Development, Division of Motor Carrier and Railroad Safety on behalf of other jurisdictions under the Base State Registration Plan. The Division of Motor Carrier and Railroad Safety (transferred to the Missouri Department of Transportation in Fiscal Year 2003) directs the payment of the fees collected to the appropriate jurisdictions. The Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX FUND

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002 through the Local Sales Tax Fund.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The

Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Department of Agriculture. At the direction of the Department of Agriculture, the Department of Revenue distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Department of

Revenue collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) established the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) established the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The Highway Reciprocity Commission refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) collects license plate fees due to other jurisdictions. The Highway Reciprocity Commission collects these fees and remits them to and disburses them from the International Registration Plan Fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department of Revenue distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MISSOURI COTTON GROWERS ORGANIZATION FUND

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil

Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this

fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**
As authorized by Sections 313.820 and 313.835, RSMo, the Department of Revenue collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

**SECRETARY OF STATE UCC
COLLECTION FUND**

The Secretary of State UCC Collection Fund, as authorized by Section 400.9-525, RSMo, receives \$7 of a fee that the Secretary of State's Office assesses for filing and indexing a record. The Secretary of State's Office distributes the money to the County Employees' Retirement Fund pursuant to Section 50.1010, RSMo, or to those counties whose employees are not members of the County Employees' Retirement Fund.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
BASE STATE REGISTRATION FUND				
Assets				
Cash and Cash Equivalents	\$ 229	3,972	(3,929)	272
Interest Receivable	2	7	(8)	1
Total Assets	\$ 231	3,979	(3,937)	273
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	231	3,979	(3,937)	273
Total Liabilities	\$ 231	3,980	(3,938)	273
CABARET SALES TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 25	48	(73)	0
Interest Receivable	1	1	(2)	0
Investments, at Fair Value	190	0	(190)	0
Total Assets	\$ 216	49	(265)	0
Liabilities				
Due to Other Entities	\$ 216	49	(265)	0
Total Liabilities	\$ 216	49	(265)	0
CIGARETTE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 89	7,023	(7,079)	33
Interest Receivable	2	14	(15)	1
Investments, at Fair Value	510	7,215	(7,190)	535
Total Assets	\$ 601	14,252	(14,284)	569
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Due to Other Entities	601	7,022	(7,054)	569
Total Liabilities	\$ 601	7,024	(7,056)	569

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 88	19	(8)	99
Interest Receivable	0	1	(1)	0
Total Assets	\$ 88	20	(9)	99
Liabilities				
Due to Other Entities	\$ 88	20	(9)	99
Total Liabilities	\$ 88	20	(9)	99
COUNTY PRIVATE CAR TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 3	2,772	(2,760)	15
Interest Receivable	0	2	(2)	0
Total Assets	\$ 3	2,774	(2,762)	15
Liabilities				
Due to Other Entities	\$ 3	2,774	(2,762)	15
Total Liabilities	\$ 3	2,774	(2,762)	15
COUNTY STOCK INSURANCE FUND				
Assets				
Cash and Cash Equivalents	\$ 20	121	(115)	26
Accounts Receivable	2,337	0	(383)	1,954
Interest Receivable	22	71	(87)	6
Investments, at Fair Value	5,210	4,665	(5,265)	4,610
Total Assets	\$ 7,589	4,857	(5,850)	6,596
Liabilities				
Bank Service Charges Payable	\$ 1	5	(5)	1
Due to Other Entities	7,588	4,387	(5,380)	6,595
Total Liabilities	\$ 7,589	4,392	(5,385)	6,596

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
DEPT OF AGRICULTURE CHECK-OFF FUND				
Assets				
Cash and Cash Equivalents	\$ 53	2,086	(2,098)	41
Interest Receivable	2	9	(10)	1
Investments, at Fair Value	<u>450</u>	<u>7,345</u>	<u>(7,330)</u>	<u>465</u>
Total Assets	\$ <u>505</u>	<u>9,440</u>	<u>(9,438)</u>	<u>507</u>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	<u>505</u>	<u>9,430</u>	<u>(9,428)</u>	<u>507</u>
Total Liabilities	\$ <u>505</u>	<u>9,431</u>	<u>(9,429)</u>	<u>507</u>
FINANCIAL INSTITUTIONS TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 77	255	(265)	67
Accounts Receivable	4,517	0	(491)	4,026
Interest Receivable	58	256	(299)	15
Investments, at Fair Value	<u>13,587</u>	<u>16,955</u>	<u>(19,527)</u>	<u>11,015</u>
Total Assets	\$ <u>18,239</u>	<u>17,466</u>	<u>(20,582)</u>	<u>15,123</u>
Liabilities				
Bank Service Charges Payable	\$ 2	16	(16)	2
Due to Other Entities	<u>18,237</u>	<u>17,200</u>	<u>(20,316)</u>	<u>15,121</u>
Total Liabilities	\$ <u>18,239</u>	<u>17,216</u>	<u>(20,332)</u>	<u>15,123</u>
FUEL LOCAL DEPOSIT (FLOYD) FUND				
Assets				
Cash and Cash Equivalents	\$ 1,957	213,975	(214,083)	1,849
Accounts Receivable	26,428	3,349	(0)	29,777
Interest Receivable	30	210	(231)	9
Investments, at Fair Value	<u>7,201</u>	<u>107,013</u>	<u>(107,752)</u>	<u>6,462</u>
Total Assets	\$ <u>35,616</u>	<u>324,547</u>	<u>(322,066)</u>	<u>38,097</u>
Liabilities				
Bank Service Charges Payable	\$ 2	26	(26)	2
Due to Other Entities	<u>35,614</u>	<u>324,201</u>	<u>(321,720)</u>	<u>38,095</u>
Total Liabilities	\$ <u>35,616</u>	<u>324,227</u>	<u>(321,746)</u>	<u>38,097</u>

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
INTERNATIONAL FUEL TAX AGREEMENT FUND				
Assets				
Cash and Cash Equivalents	\$ 1,074	11,456	(12,008)	522
Accounts Receivable	2	1	(2)	1
Interest Receivable	31	91	(115)	7
Investments, at Fair Value	1,651	35,272	(35,758)	1,165
Total Assets	\$ 2,758	46,820	(47,883)	1,695
Liabilities				
Bank Service Charges Payable	\$ 1	7	(7)	1
Due to Other Entities	2,757	43,054	(44,117)	1,694
Total Liabilities	\$ 2,758	43,061	(44,124)	1,695
INTERNATIONAL FUEL TAX AGREEMENT BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 61	45	(91)	15
Interest Receivable	1	6	(7)	0
Investments, at Fair Value	235	0	(45)	190
Total Assets	\$ 297	51	(143)	205
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	297	51	(143)	205
Total Liabilities	\$ 297	52	(144)	205
INTERNATIONAL REGISTRATION PLAN FUND				
Assets				
Cash and Cash Equivalents	\$ 1,902	409	(402)	1,909
Accounts Receivable	13	10	(13)	10
Interest Receivable	4	118	(120)	2
Investments, at Fair Value	756	40,997	(40,758)	995
Total Assets	\$ 2,675	41,534	(41,293)	2,916
Liabilities				
Bank Service Charges Payable	\$ 0	10	(10)	0
Due to Other Entities	2,675	37,679	(37,438)	2,916
Total Liabilities	\$ 2,675	37,689	(37,448)	2,916

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
LOCAL OPTION USE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 61	12,529	(12,488)	102
Accounts Receivable	4,888	0	(492)	4,396
Allowance for Doubtful Accounts	(16)	(0)	1	(15)
Interest Receivable	11	63	(68)	6
Investments, at Fair Value	2,574	70,307	(68,675)	4,206
Total Assets	\$ 7,518	82,899	81,722	8,695
Liabilities				
Bank Service Charges Payable	\$ 0	7	(7)	0
Due to Other Entities	7,518	82,338	(81,161)	8,695
Total Liabilities	\$ 7,518	82,345	(81,168)	8,695
LOCAL SALES TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 5,379	439,106	(433,065)	11,420
Accounts Receivable	146,797	0	(19,466)	127,331
Allowance for Doubtful Accounts	(28,219)	(1,150)	0	(29,369)
Interest Receivable	566	1,588	(1,961)	193
Investments, at Fair Value	133,974	1,805,521	(1,798,131)	141,364
Total Assets	\$ 258,497	2,245,065	2,252,623	250,939
Liabilities				
Bank Service Charges Payable	\$ 11	155	(153)	13
Due to Other Entities	258,486	2,228,985	(2,236,545)	250,926
Total Liabilities	\$ 258,497	2,229,140	(2,236,698)	250,939
LOCAL USE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 32	0	(1)	31
Interest Receivable	1	8	(9)	0
Investments, at Fair Value	145	0	(0)	145
Total Assets	\$ 178	8	(10)	176
Liabilities				
Bank Service Charges Payable	\$ 0	0	(0)	0
Due to Other Entities	178	0	(2)	176
Total Liabilities	\$ 178	0	(2)	176

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
MISSOURI COTTON GROWERS FUND				
Assets				
Cash and Cash Equivalents	\$ 0	3,975	(3,972)	3
Interest Receivable	0	8	(8)	0
Investments, at Fair Value	<u>0</u>	<u>6,740</u>	<u>(6,740)</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>10,723</u>	<u>(10,720)</u>	<u>3</u>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	<u>0</u>	<u>3,974</u>	<u>(3,971)</u>	<u>3</u>
Total Liabilities	<u>\$ 0</u>	<u>3,975</u>	<u>(3,972)</u>	<u>3</u>
MOTOR FUEL BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 26	109	(110)	25
Interest Receivable	2	9	(10)	1
Investments, at Fair Value	<u>325</u>	<u>110</u>	<u>(100)</u>	<u>335</u>
Total Assets	<u>\$ 353</u>	<u>228</u>	<u>(220)</u>	<u>361</u>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	<u>353</u>	<u>108</u>	<u>(100)</u>	<u>361</u>
Total Liabilities	<u>\$ 353</u>	<u>109</u>	<u>(101)</u>	<u>361</u>
MOTOR FUEL POOL BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 35	30	(1)	64
Interest Receivable	0	10	(10)	0
Investments, at Fair Value	<u>0</u>	<u>10</u>	<u>(10)</u>	<u>0</u>
Total Assets	<u>\$ 35</u>	<u>50</u>	<u>(21)</u>	<u>64</u>
Liabilities				
Due to Other Entities	<u>\$ 35</u>	<u>30</u>	<u>(1)</u>	<u>64</u>
Total Liabilities	<u>\$ 35</u>	<u>30</u>	<u>(1)</u>	<u>64</u>

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
MOTOR VEHICLE PROTEST FUND				
Assets				
Cash and Cash Equivalents	\$ 7	1	(7)	1
Total Assets	<u>\$ 7</u>	<u>1</u>	<u>(7)</u>	<u>1</u>
Liabilities				
Due to Other Entities	\$ 7	1	(7)	1
Total Liabilities	<u>\$ 7</u>	<u>1</u>	<u>(7)</u>	<u>1</u>
PROTESTED SALES AND USE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 35	39	(15)	59
Interest Receivable	48	221	(263)	6
Investments, at Fair Value	11,455	665	(7,995)	4,125
Total Assets	<u>\$ 11,538</u>	<u>925</u>	<u>(8,273)</u>	<u>4,190</u>
Liabilities				
Bank Service Charges Payable	\$ 1	13	(13)	1
Due to Other Entities	11,537	662	(8,010)	4,189
Total Liabilities	<u>\$ 11,538</u>	<u>675</u>	<u>(8,023)</u>	<u>4,190</u>
RIVERBOAT GAMING FUND				
Assets				
Cash and Cash Equivalents	\$ 40	270,371	(270,374)	37
Interest Receivable	23	126	(141)	8
Investments, at Fair Value	5,495	68,315	(68,195)	5,615
Total Assets	<u>\$ 5,558</u>	<u>338,812</u>	<u>(338,710)</u>	<u>5,660</u>
Liabilities				
Bank Service Charges Payable	\$ 1	15	(15)	1
Due to Other Entities	5,557	338,670	(338,568)	5,659
Total Liabilities	<u>\$ 5,558</u>	<u>338,685</u>	<u>(338,583)</u>	<u>5,660</u>

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
SAFETY RESPONSIBILITY CUSTODY FUND				
Assets				
Cash and Cash Equivalents	\$ 9	167	(174)	2
Interest Receivable	1	2	(3)	0
Investments, at Fair Value	<u>2,557</u>	<u>772</u>	<u>(765)</u>	<u>2,564</u>
Total Assets	\$ <u>2,567</u>	<u>941</u>	<u>(942)</u>	<u>2,566</u>
Liabilities				
Due to Other Entities	\$ <u>2,567</u>	<u>941</u>	<u>(942)</u>	<u>2,566</u>
Total Liabilities	\$ <u>2,567</u>	<u>941</u>	<u>(942)</u>	<u>2,566</u>
SECRETARY OF STATE UCC COLLECTION FUND				
Assets				
Cash and Cash Equivalents	\$ 0	3,088	(2,832)	256
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>0</u>	<u>290</u>	<u>(90)</u>	<u>200</u>
Total Assets	\$ <u>0</u>	<u>3,379</u>	<u>(2,923)</u>	<u>456</u>
Liabilities				
Bank Service Charges Payable	\$ 0	9	(8)	1
Due to Other Entities	<u>0</u>	<u>3,371</u>	<u>(2,916)</u>	<u>455</u>
Total Liabilities	\$ <u>0</u>	<u>3,380</u>	<u>(2,924)</u>	<u>456</u>
ST. LOUIS CITY 3/8% HOLDING FUND				
Assets				
Cash and Cash Equivalents	\$ 25	3	(0)	28
Interest Receivable	1	2	(3)	0
Investments, at Fair Value	<u>70</u>	<u>0</u>	<u>(0)</u>	<u>70</u>
Total Assets	\$ <u>96</u>	<u>5</u>	<u>(3)</u>	<u>98</u>
Liabilities				
Due to Other Entities	\$ <u>96</u>	<u>2</u>	<u>(0)</u>	<u>98</u>
Total Liabilities	\$ <u>96</u>	<u>2</u>	<u>(0)</u>	<u>98</u>

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)				
	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
Totals - All Agency Funds (Memorandum Only)				
Assets				
Cash and Cash Equivalents	\$ 11,227	971,599	(965,950)	16,876
Accounts Receivable	184,982	3,360	(20,847)	167,495
Allowance for Doubtful Accounts	(28,235)	(1,150)	1	(29,384)
Interest Receivable	806	2,824	(3,374)	256
Investments, at Fair Value	186,385	2,172,192	(2,174,516)	184,061
Total Assets	\$ 355,165	3,148,825	3,164,686	339,304
Liabilities				
Bank Service Charges Payable	\$ 19	270	(267)	22
Due to Other Entities	355,146	3,108,928	(3,124,792)	339,282
Total Liabilities	\$ 355,165	3,109,198	(3,125,059)	339,304

Note: To comply with Governmental Accounting Standards Board (GASB) Statement 34, this schedule's basis of accounting is full accrual. In prior years, this schedule was reported under the modified accrual basis of accounting. To meet full accrual requirements, accounts receivables and allowances are included, amounts owed to other funds are allocated to those funds, and investments are reported at fair value.



Missouri Department of Revenue

Capital Assets Used in the Operation of Governmental Funds

*The Capital Asset Section provides information about the source,
function, activity, and changes in the capital assets
of the Department of Revenue.*

Unaudited

**DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
JUNE 30,**

	(in thousands of dollars)	
	2002	2001
Governmental Funds Capital Assets		
EDP Equipment	\$ 17,335	16,488
Other Equipment and Furniture	5,665	6,144
Total Governmental Funds Capital Assets	\$ 23,000	22,632
Investments In Governmental Funds Capital Assets by Source		
General Fund	\$ 8,942	9,033
Kansas City School District		3
Special Revenue Funds:		
Conservation Commission	48	68
Department of Revenue Federal	472	538
Department of Revenue Information	396	412
Health Initiatives	12	12
Highway Revenue Generating	17	19
Motor Vehicle Commission	21	33
Petroleum Inspection		1
State Highways and Transportation		
Department	13,090	12,511
Division of Youth	2	2
Special Revenue Funds Total	14,058	13,596
Total Investment In Governmental Funds Capital Assets	\$ 23,000	22,632

Unaudited

**DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2002**

	(in thousands of dollars)		
	<u>EDP Equipment</u>	<u>Other Equipment and Furniture</u>	<u>TOTAL</u>
Division of Administration	\$ 3,924	2,214	6,138
Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices	5,004	1,511	6,515
Branch Offices	1,017	190	1,207
Division of Taxation and Collection	7,078	1,661	8,739
Highway Reciprocity Commission	<u>312</u>	<u>89</u>	<u>401</u>
Total Governmental Funds Capital Assets	\$ <u>17,335</u>	<u>5,665</u>	<u>23,000</u>

Unaudited

DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR YEAR ENDED JUNE 30, 2002

	(in thousands of dollars)				
	Governmental Funds Capital Assets July 1, 2001	Additions	Deletions	Adjustments	Governmental Funds Capital Assets June 30, 2002
Division of Administration	\$ 6,600	968	(1,430)		6,138
Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices	6,382	2,184	(2,059)	8	6,515
Branch Offices	1,257	21	(71)		1,207
Division of Taxation and Collection	7,948	2,513	(1,722)		8,739
Highway Reciprocity Commission	445	63	(107)		401
Total Governmental Funds Capital Assets	\$ 22,632	5,749	(5,389)	8	23,000



Missouri Department of Revenue

Statistical

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, state of Missouri General fund receipts, and activities of the Office of the State Treasurer.



Missouri Department of Revenue

Expenditures

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

	(in thousands of dollars)									
	2002	2001*	2000*	1999	1998	1997	1996	1995	1994	1993
Travel	\$ 710	899	1,081							
Fuel and Utilities	103	107	101							
Supplies	10,696	11,961	11,214							
Professional Development	269	504	503							
Communication Services and Supplies	1,897	1,965	2,083							
Professional Services	11,641	10,491	10,867							
Maintenance and Repair Services	1,673	1,439	1,575							
Janitorial Services	89	85	50							
Computer Equipment	1,042	3,216	2,185							
Office Equipment	87	350	535							
Other Equipment	120	503	669							
Property\Lease\Rental	622	737	568							
Other Expenses	79	99	119							
Travel and Vehicle Expense	\$ 1,181	1,211	1,348	1,200	1,188	1,059	1,120			
Transportation Equipment Purchase	214	221	91	84	142	128	80			
Office Expense	4,303	5,132	4,706	5,006	4,444	3,904	3,692			
Communication Expense	8,233	8,362	6,939	6,040	6,348	5,362	5,285			
Office and Communication Equipment Purchase	823	920	1,054	2,407	1,059	340	439			
Institutional and Physical Plant Expense	294	249	248	197	171	847	737			
Institutional and Physical Plant Equipment Purchase	13	17	3	33	11	4	27			
Professional Services	210	212	219	184	163	294	239			
Data Processing Expense and Equipment	11,038	10,867	14,059	8,195	7,921	7,135	5,595			
Other Expense	3,435	7,268	8,901	3,415	3,190	2,830	2,833			
Total	\$ 29,028	32,356	31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047

The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information to prior years is unavailable.

* Fiscal Year 2001 and 2000 numbers were restated to match the revised subclasses for 2002. Fiscal Year 2001 amounts were also restated to include FASTR expenditures that were mistakenly excluded in the Fiscal Year 2001 CAFR.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

	(in thousands of dollars)									
	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Division of Administration										
Personal Service	\$ 8,808	9,002	8,620	8,245	4,602	4,440	4,134	3,867	3,903	3,849
Expense and Equipment	<u>7,770</u>	<u>9,477</u>	<u>10,604</u>	<u>11,527</u>	<u>9,480</u>	<u>7,951</u>	<u>7,550</u>	<u>7,263</u>	<u>6,484</u>	<u>6,075</u>
Total	\$ 16,578	18,479	19,224	19,772	14,082	12,391	11,684	11,130	10,387	9,924
Division of Information Systems (a)										
Personal Service	\$				7,254	6,910	6,459	5,903	5,400	5,222
Expense and Equipment					<u>6,390</u>	<u>6,484</u>	<u>6,009</u>	<u>5,813</u>	<u>5,093</u>	<u>4,805</u>
Total	\$ 0	0	0	0	13,644	13,394	12,468	11,716	10,493	10,027
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 13,603	13,522	13,354	13,052	10,749	9,967	9,822	9,330	9,052	8,572
Expense and Equipment (b)	<u>13,506</u>	<u>15,037</u>	<u>11,859</u>	<u>10,937</u>	<u>13,391</u>	<u>18,339</u>	<u>7,628</u>	<u>7,547</u>	<u>6,405</u>	<u>5,631</u>
Total	\$ 27,109	28,559	25,213	23,989	24,140	28,306	17,450	16,877	15,457	14,203
Branch Offices										
Personal Service	\$ 4,890	4,877	4,371	4,135	3,928	3,691	3,325	3,088	3,074	3,016
Expense and Equipment	<u>371</u>	<u>426</u>	<u>372</u>	<u>270</u>	<u>345</u>	<u>305</u>	<u>391</u>	<u>311</u>	<u>511</u>	<u>465</u>
Total	\$ 5,261	5,303	4,743	4,405	4,273	3,996	3,716	3,399	3,585	3,481
Division of Taxation and Collection										
Personal Service	\$ 25,399	26,242	25,535	24,366	12,203	11,346	10,443	9,487	9,128	8,895
Expense and Equipment	<u>7,040</u>	<u>7,085</u>	<u>8,389</u>	<u>6,668</u>	<u>2,941</u>	<u>2,834</u>	<u>3,368</u>	<u>1,955</u>	<u>1,584</u>	<u>1,462</u>
Total	\$ 32,439	33,327	33,924	31,034	15,144	14,180	13,811	11,442	10,712	10,357
Division of Compliance (a)										
Personal Service	\$				9,463	9,273	8,698	8,261	7,734	7,407
Expense and Equipment					<u>1,573</u>	<u>1,252</u>	<u>1,490</u>	<u>1,423</u>	<u>1,492</u>	<u>1,366</u>
Total	\$ 0	0	0	0	11,036	10,525	10,188	9,684	9,226	8,773
Highway Reciprocity Commission										
Personal Service	\$ 895	928	893	866	856	818	777	727	691	657
Expense and Equipment	<u>341</u>	<u>331</u>	<u>326</u>	<u>342</u>	<u>339</u>	<u>403</u>	<u>325</u>	<u>325</u>	<u>334</u>	<u>243</u>
Total	\$ 1,236	1,259	1,219	1,208	1,195	1,221	1,102	1,052	1,025	900
Total Personal Service	\$ 53,595	54,571	52,773	50,664	49,055	46,445	43,658	40,663	38,982	37,618
Total Expense and Equipment	\$ 29,028	32,356	31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047
TOTAL EXPENDITURES	\$ 82,623	86,927	84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

(b) Fiscal Year 2001 Division of Motor Vehicle and Drivers Licensing expense and equipment is restated to include FASTR expenditures mistakenly excluded in the Fiscal Year 2001 CAFR.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)

	(in thousands of dollars)									
	2002	2001 *	2000	1999	1998	1997	1996	1995	1994	1993
General Fund	\$ 33,782	37,498	39,837	38,083	36,591	33,389	29,355	26,989	25,101	24,607
Conservation Commission Fund	505	493	474	340	440	424	406	378	365	359
Department of Revenue Federal Fund	495	173	37	42	213	241	256	413	401	289
Department of Revenue Information Fund	892	920	905	836	859	1,265	2,077	711	1,388	2,340
Division of Aging-Elderly Home Delivered Meals Trust Fund	11	21	21	21	20	20	19	18	12	
Health Initiatives Fund	48	46	47	45	43	42	41	36	15	
Highway Revenue Generating Fund							1,425	1,345	1,263	1,331
Motor Vehicle Commission Fund	665	653	648	570	399	12	13	12	11	11
Petroleum Inspection Fund	30	31	29	26	27	26	23	22	23	22
State Highways and Transportation Department Fund	46,172	47,069	42,303	40,424	44,901	48,574	36,786	35,358	32,287	28,657
Underground Storage Tank Insurance Fund	23	23	22	21	21	20	18	18	17	17
Veterans' Trust Fund									2	32
Total	\$ 82,623	86,927	84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665

* Fiscal Year 2001 State Highways and Transportation Department Fund expenditures were restated to include FASTR expenditures that were mistakenly excluded in the Fiscal Year 2001 CAFR.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

	(in thousands of dollars)									
	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Refunds for Overpayment of Tax	\$ 1,116,641	1,001,178	999,421	784,049	601,806	496,899	477,121	436,715	415,521	411,483
Refunds Required by Article X		98,856	178,843	318,792	376,281					
County Stock Insurance Tax	150	150	5,226	5,316	5,030	4,120				
Fees to Counties and Collection Agency Fees	2,097	2,155	2,352	2,349	1,709	1,796	1,545	1,565	1,750	1,613
Payment of Fees to Counties for Liens	169	142	196	73	103	104	112	80	94	81
Payment of Dues to the Multi-State Tax Commission	232	208	194	194	179	113	59	61	59	60
Refunds for Aviation Trust Fund	158	15	12	14	13	17	15	12	18	20
Commercial Drivers License Information System Fees	275	264	267	225	229	214	243	131	157	148
Distribution of Funds Accruing to the Motor Fuel Tax Fund	175,915	175,550	158,125	136,362	134,164	129,776	117,826	112,447	101,115	92,251
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	2,256	2,148	2,011	1,613	1,900	1,359	1,522	1,490	1,298	964
Refunds of Tobacco and Cigarette Tax	363	40	66	81	4	225	276	5	1	
Refunds of Motor Fuel Tax	33,510	44,219	42,063	42,069	45,990	38,541	37,371	37,070	30,319	29,850
Refunds of Fees Credited to Motor Vehicle Commission Fund	7	8	5	8						
Refunds-Overpayment and Errors of the Workers' Compensation Fund	526	1,670	1,171	283	124	348	1,397	1,824	476	222
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	701	149	499	134	49	286	376	820	52	22
Receipts from Gasoline Taxes for Distribution to Counties			28,895	102,097	100,918	97,026	86,465	82,367	68,010	61,501
Refunds-Federal and Other Funds	405	22	175							
Refunds-Debt Offset	313	163	123	94	164					
Total Program Specific Distributions	\$ 1,333,718	1,326,937	1,419,644	1,393,753	1,268,663	770,824	724,328	674,587	618,870	598,215



Missouri Department of Revenue

Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department of Revenue and distributions made to political subdivisions.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	(in thousands of dollars)							
	2002	Percent Increase/ Decrease	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease
Collections (a, b)	\$ 11,436,062	0.8%	11,344,464	3.0%	11,011,597	6.4%	10,344,536	5.1%
Personal Services	\$ 53,595	-1.8%	54,571	3.4%	52,773	4.2%	50,664	3.3%
Expense and Equipment (c, d, e)	\$ 31,801	-9.5%	35,125	1.6%	34,559	6.1%	32,585	-11.2%
Equipment Purchases	\$ 5,749	-13.8%	6,666	-45.6%	12,250	9.7%	11,165	20.0%
Budgeted Employees (f)	2,018.63	-0.5%	2,028.63	0.6%	2,016.13	-1.9%	2,055.25	-0.2%
Collections Per Employee	\$ 5.665	1.3%	5.592	2.4%	5.462	8.5%	5.033	5.3%

**PERCENT OF
COLLECTIONS**

Personal Services to Collections	0.47%	0.48%	0.48%	0.49%	0.50%
Expense and Equipment to Collections	0.28%	0.31%	0.31%	0.31%	0.37%
Equipment Purchases to Collections	0.05%	0.06%	0.11%	0.11%	0.09%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Fiscal Year 2001 collections amount was restated to include Motor Fuel Pool Bond collections.

(c) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to Multi-State Tax Commission, and commercial drivers license information system fees.

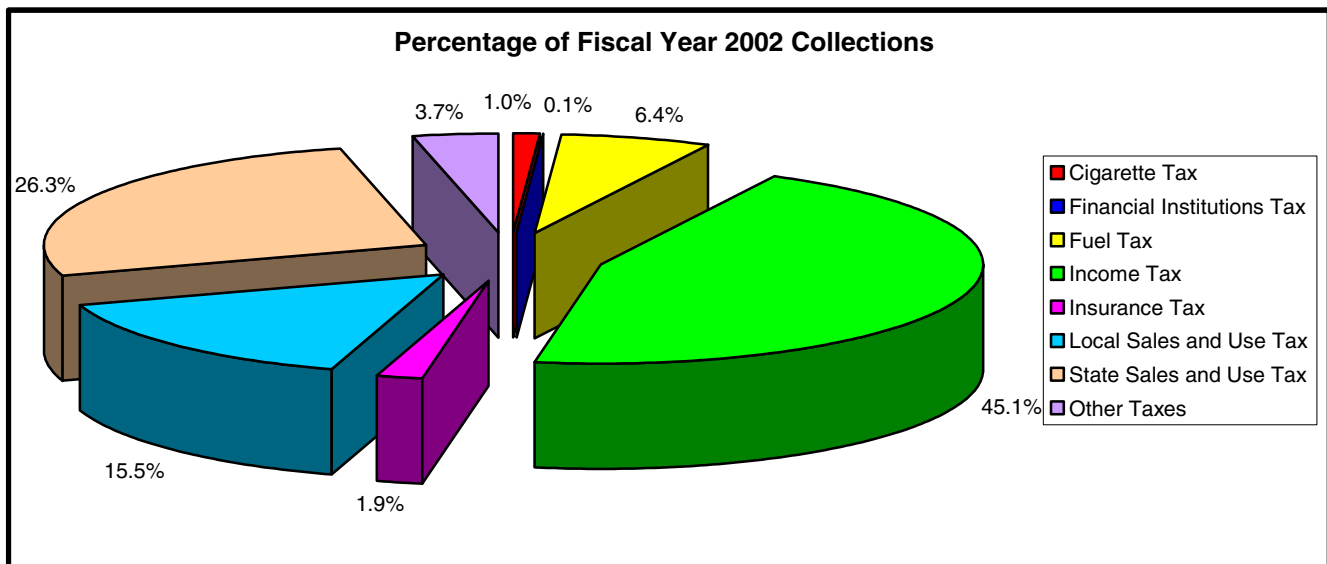
(d) Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

(e) Fiscal Year 2001 expense and equipment amount was restated to include \$1.8 million for FASTR implementation.

(f) Fiscal Year 2001 and 2000 budgeted employee amounts were restated to correct prior CAFR errors.

SUMMARY OF TAXES ADMINISTERED

	FY 02 Amount Collected	FY 01 Amount Collected*	Percent Increase/ Decrease
Cigarette Tax	\$113,827,189	115,390,098	-1.4 %
Financial Institutions Tax	11,842,756	11,665,071	1.5
Fuel Tax	701,786,105	692,049,876	1.4
Income Tax	4,940,485,270	5,032,357,668	-1.8
Insurance Tax	208,704,183	188,543,740	10.7
Local Sales and Use Tax	1,693,645,832	1,595,547,370	6.1
State Sales and Use Tax	2,875,985,621	2,820,905,536	2.0
Other Taxes	402,040,699	387,776,547	3.7
Total Collections	\$10,948,317,655	10,844,235,906	1.0 %



*Fiscal Year 2001 was restated by reclassifying \$71,862,774 of franchise tax from Other Taxes to Income Tax, and moving \$28,093 of property tax from Insurance Tax to Other Taxes.

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

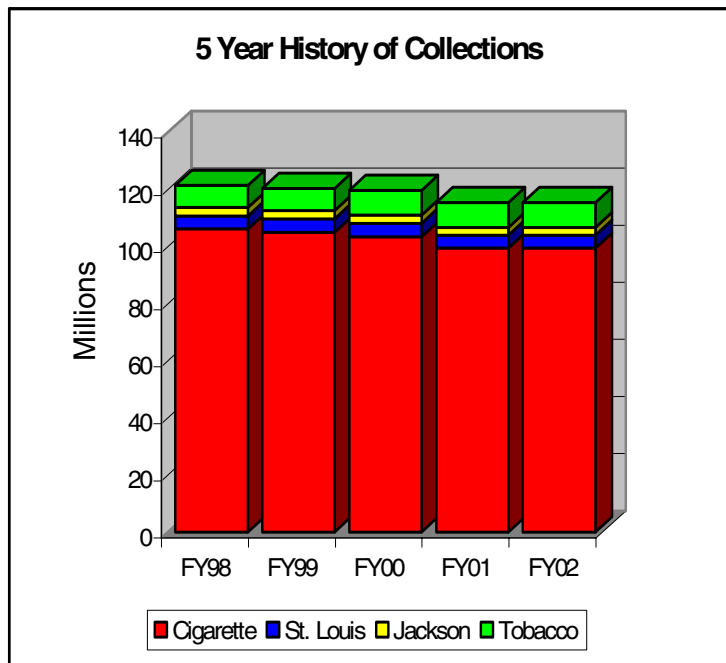
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cigarette	\$97,272,540	-2.2 %
St. Louis County	4,316,244	-4.0
Jackson County	2,692,779	-1.7
Tobacco Products	9,545,626	9.4
<u>Total Collections</u>	<u>\$113,827,189</u>	<u>-1.4 %</u>



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

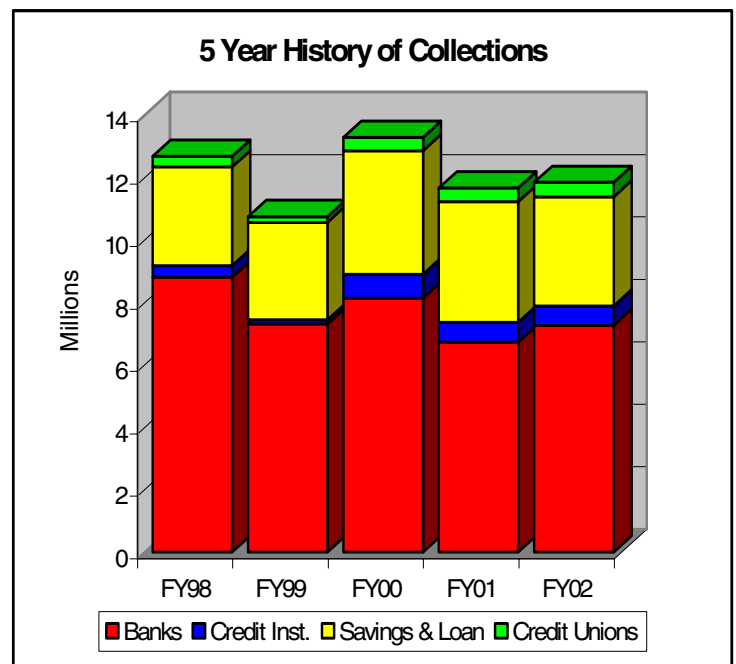
Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Farmers Cooperative Credit Associations

This is an intangible property tax on cooperative accounts. The tax is authorized by Section 148.540, RSMo. The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
Banks	\$7,265,954	8.0 %
Credit Inst.	620,300	-2.3
Savings & Loan	3,500,482	-9.5
Credit Unions	456,020	5.8
Farmers Coop.	0	-100.0
Total Collections	\$11,842,756	1.5 %



to home political subdivisions and 2 percent to the General Fund.

FUEL TAX

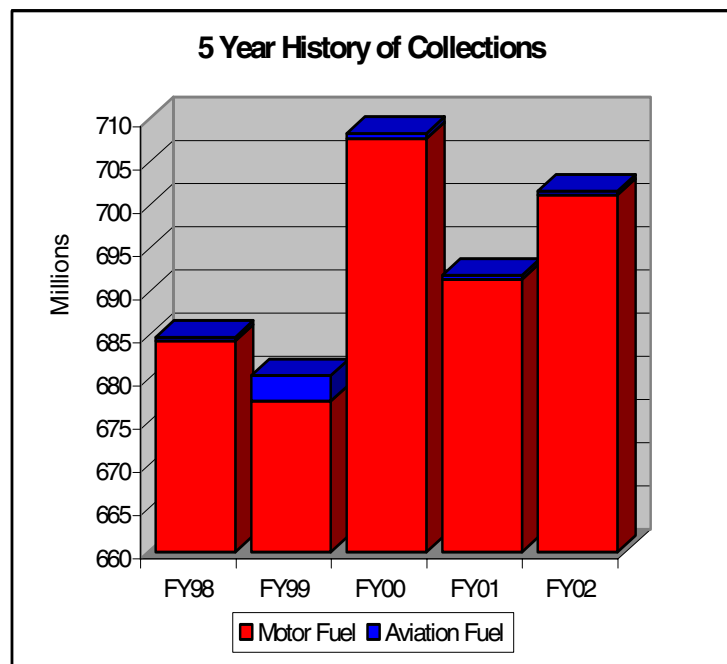
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Aviation Fuel	\$429,032	-10.5 %
Motor Fuel	701,357,073	1.4
<u>Total Collections</u>	<u>\$701,786,105</u>	<u>1.4 %</u>



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$10,486,439, which the Department of Revenue deposited to the Missouri Community College Job Training Program Fund.

Corporation/Franchise

The corporate tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

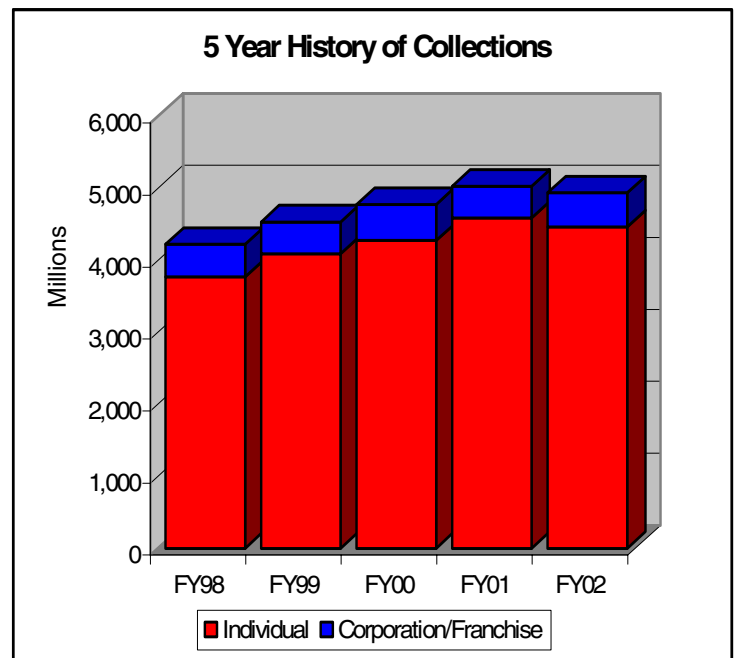
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from an employees' wages each pay period.

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
Individual		
Declarations	\$604,627,491	-15.9 %
Fiduciary	46,128,666	-4.5
Returns	463,152,636	-22.8
Withholding	3,346,311,719	4.1
College Job Cr	10,486,439	-10.3
Subtotal	\$4,470,706,951	-2.7 %
Corporation/Franchise		
Declarations	\$271,223,497	1.2 %
Returns*	198,554,822	16.9
Subtotal	\$469,778,319	7.3 %
Total Collections	\$4,940,485,270	-1.8 %



*Franchise tax is classified as Corporation/ Franchise in Fiscal Year 2002. In Fiscal Year 2001 and prior years it was classified as Other Taxes.

INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Department of Revenue. The Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar year 2002. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Premium Foreign	\$160,589,220	15.3 %
Premium Domestic	4,679,046	-15.7
Surplus Lines	12,253	-68.3
Workers Comp.	2,221,514	-38.9
<u>Second Injury</u>	<u>41,202,150</u>	<u>3.0</u>
<u>Total Collections</u>	<u>\$208,704,183</u>	<u>10.7 %</u>

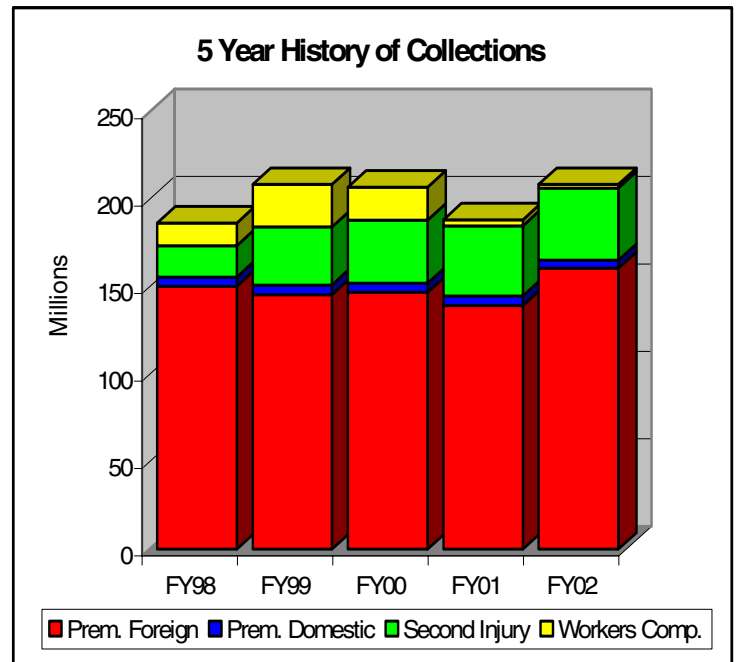
See next page for additional tax types and collection amounts.

INSURANCE TAX

(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 2.5 percent for calendar year 2002.



LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

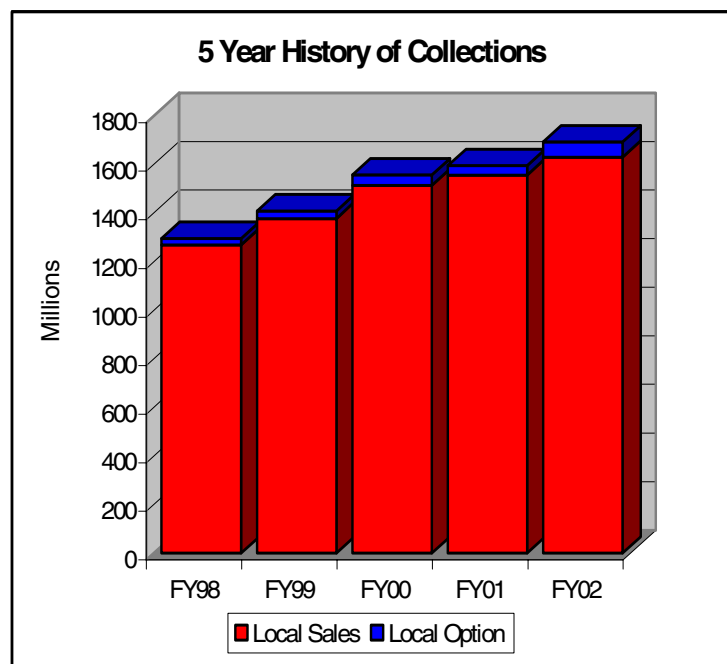
Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Local Sales	\$1,630,054,577	4.7 %
Local Option Use	63,599,822	63.3
Local Use	(8,567)	97.8
<u>Total Collections</u>	<u>\$1,693,645,832</u>	<u>6.1 %</u>



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food is exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

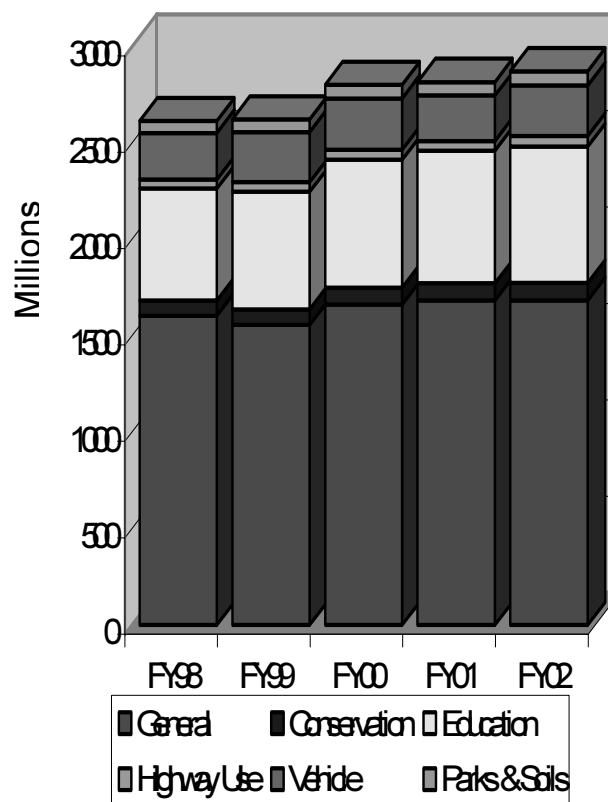
This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

See next page for additional tax types and collection amounts.

5 Year History of Collections



Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

STATE SALES AND USE TAX

(continued)

Highway Use Tax

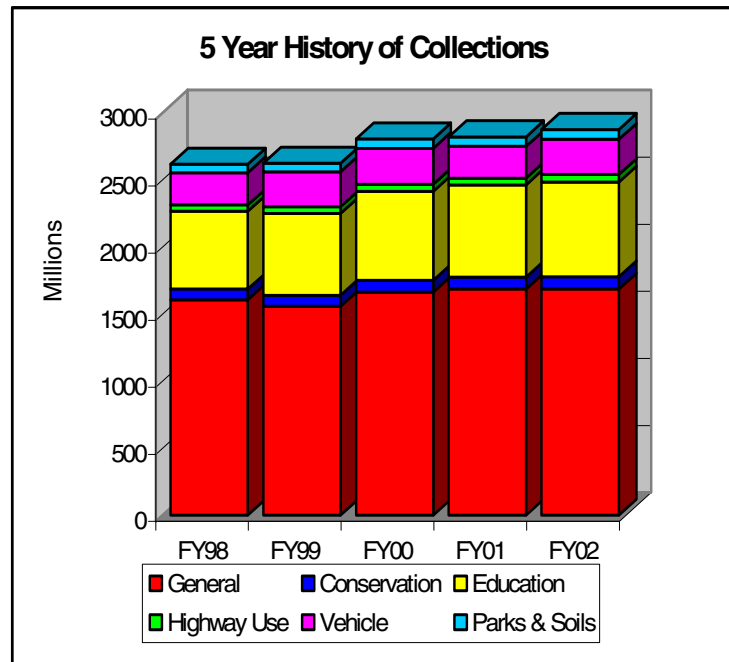
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.



OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the County Private Car Trust Fund is transferred to the Blind Pension Fund.

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
County Private Car	\$2,770,020	-3.8 %
Estate	136,954,927	-12.7
Gaming Receipts	241,344,112	15.7
Property	20,971,640	7.9
Total Collections	\$402,040,699	3.7 %

Estate Tax

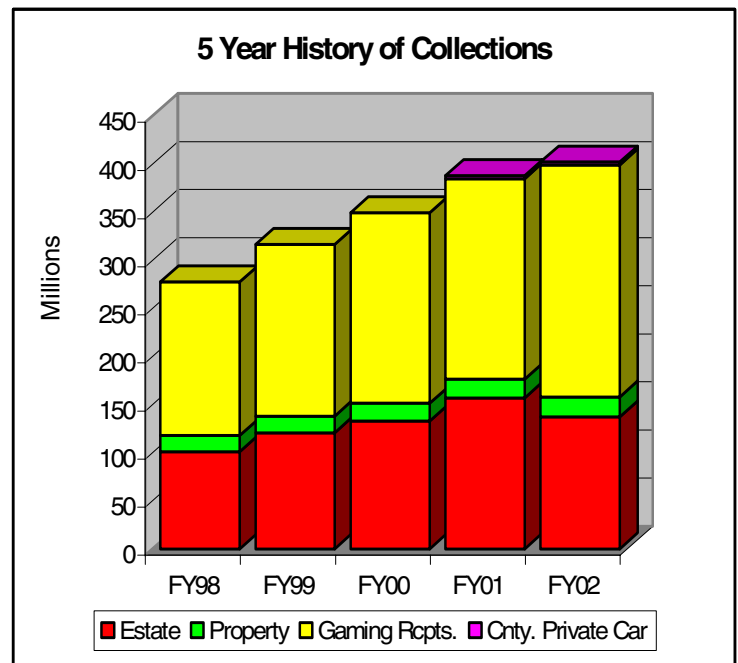
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Property Tax

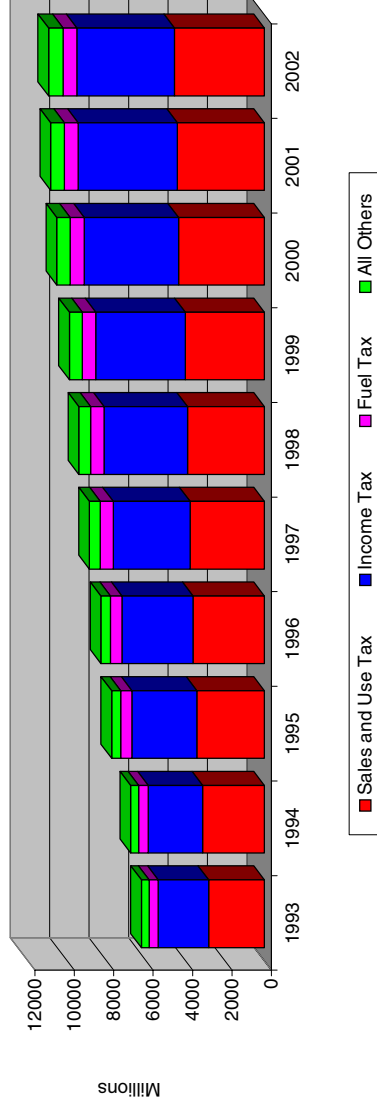
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the State of Missouri. Disposition of the tax is to the Blind Pension Fund.



DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)

TAX	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Cigarette Tax	\$ 113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275	106,505,750	86,160,599
Financial Institutions Tax	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962	26,483,027
Fuel Tax	701,786,105	692,049,876	708,492,531	680,448,415	684,901,095	661,076,742	580,682,275	565,141,108	488,296,539	458,770,824
Income Tax (a)	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795	3,600,141,254	3,297,812,117	2,764,161,934	2,562,676,379
Insurance Tax (b)	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975	196,071,590
Local Sales and Use Tax	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282	826,287,908
State Sales and Use Tax	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526	2,007,131,801
Other Taxes (a,b)	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972	178,437,637	149,372,432	76,338,092	79,067,587
Total Tax Collections	\$ 10,948,317,655	10,844,235,906	10,540,402,572	9,895,462,964	9,413,230,704	8,875,036,897	8,294,242,918	7,752,949,376	6,783,823,060	6,242,649,715

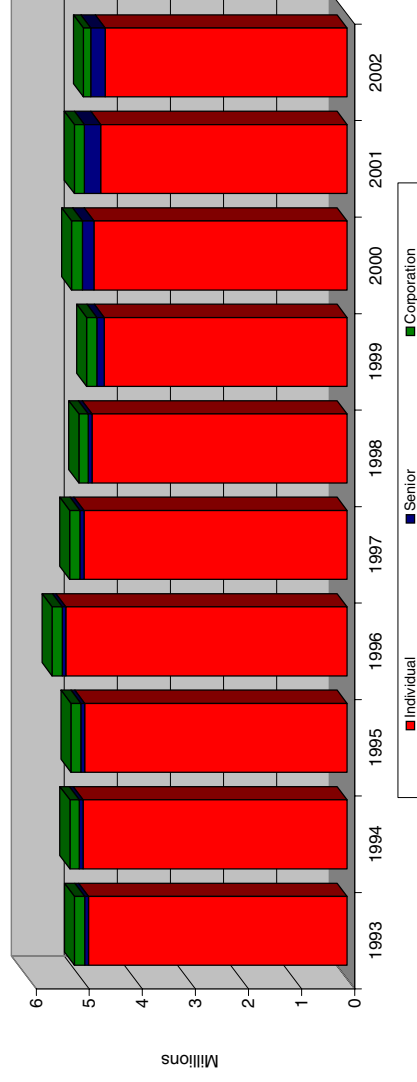
TAXES ADMINISTERED
TEN-YEAR COLLECTION HISTORY



- (a) Fiscal Years 1993 through 2001 Income Tax and Other Taxes amounts are restated to include franchise tax in Income Tax instead of Other Taxes.
(b) Fiscal Year 2001 Insurance Tax and Other Taxes amounts are restated to move \$28,093 of property taxes from Insurance Tax to Other Taxes.

DEPARTMENT OF REVENUE INCOME TAX SUMMARY OF ACTIVITIES FOR THE LAST TEN FISCAL YEARS (1993 - 2002)										Unaudited
TRANSACTION TYPE	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204	3,299,354
Number of Refunds	1,908,543	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913	1,472,344
Amount of Refunds	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559	\$293,063,977
WITHHOLDING:										
Number Filed	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058	1,514,885
Number of Refunds	23,922	19,497	23,923	21,816	5,823	559	692	435	387	313
Amount of Refunds	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161	\$1,222,051
FIDUCIARY:										
Number Filed	55,568	55,568	52,750	50,880	49,710	48,399	53,368	55,440	64,656	56,080
Number of Refunds	1,289	979	1,181	1,009	678	621	862	753	659	712
Amount of Refunds	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984	\$724,404
SENIOR CITIZENS TAX										
CREDITS (Includes Pharmaceutical Tax Credits):										
Number of Claims Filed	272,578	305,400	216,072	138,248	69,631	75,102	66,886	71,780	70,145	73,444
Number of Refunds	477,940	560,837	88,392	126,580	70,861	69,173	67,938	69,157	70,055	71,597
Amount of Refunds	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819	\$19,676,241
CORPORATION RETURNS:										
Number Filed (Declarations)	35,918	39,821	42,982	46,736	48,689	49,599	50,898	50,269	46,341	45,769
Number Filed (Annual)	105,887	152,042	165,256	149,121	129,896	143,191	142,697	139,096	132,909	146,176
Number of Refunds	14,526	8,353	15,031	15,417	14,262	14,915	15,033	14,264	14,239	19,790
Amount of Refunds	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106	\$69,960,386
TOTAL (Memorandum Only):										
Number Filed (all types)	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313	5,135,708
Number of Refunds (all types)	2,426,220	2,272,342	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253	1,564,756
Amount of Refunds (all types)	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629	\$384,847,059

NUMBER OF RETURNS FILED
TEN-YEAR SUMMARY





Missouri Department of Revenue

General Fund Receipts

*This schedule depicts General Fund receipts
for the past ten years in addition to
Fiscal Year 2003 and Fiscal Year 2002
original estimated receipts.*

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)
ORIGINAL ESTIMATE, FISCAL YEARS 2003 AND 2002**

		(in thousands of dollars)											
Source of Receipt (a)		Original Revenue Estimate Fiscal Year 2003	Original Revenue Estimate Fiscal Year 2002	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Income Tax:													
Corporation/Franchise	\$	429,300	532,400	469,532	437,774	521,094	530,153	530,209	550,024	548,226	489,680	351,551	297,581
Individual		4,824,600	4,859,500	4,460,245	4,582,889	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636	2,463,061	2,319,223
Sales and Use Tax		1,949,600	1,942,000	1,816,834	1,800,739	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197	1,447,444	1,339,986
County Foreign Insurance Tax		148,700	151,400	160,662	139,320	146,760	145,802	150,357	158,044	166,070	164,817	138,050	135,207
Liquor Tax		21,000	20,500	21,548	20,976	20,357	20,015	19,192	19,025	18,936	18,732	18,700	18,897
Beer Tax		8,400	8,300	8,240	8,121	8,165	7,945	7,730	7,606	7,504	7,670	7,623	7,356
Inheritance/Estate Tax		114,000	153,000	136,955	156,819	132,700	120,579	100,861	82,809	57,330	73,089	55,553	59,765
Interest on Deposits and Investments		50,000	60,000	39,202	57,822	69,499	84,086	94,092	81,130	64,887	39,726	19,715	17,403
All Other Sources		183,600	191,900	214,358	231,480	184,114	173,997	175,878	177,715	177,033	181,798	158,528	154,962
TOTAL RECEIPTS	\$	7,729,200	7,919,000	7,327,576	7,435,940	7,128,384	6,832,494	6,510,788	6,199,046	5,777,963	5,390,345	4,660,225	4,350,380

(a) Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.



Missouri Department of Revenue

Tax and Fee Distributions

Counties and Other Political Subdivisions

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties and other political subdivisions throughout the State of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total Memorandum (Memorandum Only)
Adair County	\$ 0	6,519	0	192,067	659,588	2,748,466	0	3,606,640
Andrew County	0	6,790	0	6,164	640,695	1,325,581	184,501	2,163,731
Atchison County	0	15,753	0	33,151	601,144	754,915	0	1,404,963
Audrain County	0	50,248	0	70,577	872,155	3,034,736	0	4,027,716
Barry County	0	24,717	0	32,920	1,207,016	3,090,572	0	4,355,225
Barton County	0	41,013	0	441	680,038	895,424	0	1,616,916
Bates County	0	41,828	0	45,155	927,166	572,482	47,731	1,634,362
Benton County	0	13,581	0	80,621	757,818	1,306,050	0	2,158,070
Bollinger County	0	0	0	1,063	547,523	552,403	0	1,100,989
Boone County	0	11,408	14,192	131,974	1,698,397	18,507,937	0	20,363,908
Buchanan County	0	22,815	0	419,620	649,856	11,283,596	0	12,375,887
Butler County	0	29,334	0	58,454	1,119,988	4,731,839	0	5,939,615
Caldwell County	0	29,062	0	7,730	565,596	624,102	76,906	1,303,396
Callaway County	0	10,050	0	82,069	1,820,767	1,518,672	0	3,431,558
Camden County	0	2,716	181	28,981	2,452,781	7,174,245	0	9,658,904
Camdenton R-3 School District	0	0	2,867	0	0	0	0	2,867
Cape Girardeau County	0	37,482	0	162,429	887,670	5,311,187	0	6,398,768
Carroll County	0	60,841	0	47,550	870,278	587,074	36,426	1,602,169
Carter County	0	0	0	21,968	316,729	330,705	0	669,402
Cass County	0	49,705	0	147,943	1,492,686	8,542,024	0	10,232,358
Cedar County	0	0	0	13,298	568,867	669,288	0	1,251,453
Center School District	0	0	57,067	0	0	0	0	57,067
Chariton County	0	46,989	0	4,876	748,329	723,037	93,285	1,616,516
Christian County	0	5,161	0	67,734	1,161,227	6,536,171	0	7,770,293
Clark County	0	19,828	0	45,766	519,180	796,153	0	1,380,927
Clay County	0	65,458	0	495,740	811,866	25,871,236	857,114	28,101,414
Clinton County	0	0	0	111,285	636,472	1,052,198	132,854	1,932,809
Cole County	0	28,519	699,636	390,147	1,072,690	4,653,190	401,864	7,246,046
Columbia Board of Education	0	0	226,593	0	0	0	0	226,593
Cooper County	0	25,260	0	20,431	560,760	2,317,032	0	2,923,483

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total Memorandum (Memorandum Only)
(continued from previous page)								
Crawford County		39,384	0	8,841	708,265	2,185,704	0	2,942,194
Dade County		18,741	0	10,292	540,732	438,866	29,530	1,038,161
Dallas County		0	0	9,164	648,249	1,981,539	0	2,638,952
Davess County		6,790	0	49,538	647,643	643,248	43,594	1,390,813
DeKalb County		0	0	13,398	581,354	1,088,318	0	1,683,070
Dent County		0	0	23,187	584,319	626,306	0	1,233,812
Douglas County		0	0	29,082	674,243	722,688	0	1,426,013
Dunklin County		11,136	0	56,987	882,537	1,271,004	0	2,221,664
Franklin County		77,681	0	105,283	2,105,565	11,411,245	0	13,699,774
Gasconade County		21,457	0	23,627	538,753	1,380,030	0	1,963,867
Gentry County		0	0	45,718	517,556	444,948	0	1,008,222
Greene County		60,569	196,391	350,197	3,132,889	32,824,060	0	36,564,106
Grundy County		24,988	0	5,099	457,229	847,836	0	1,335,152
Harrison County		0	0	24,346	764,203	645,274	0	1,433,823
Hazelwood School District		0	299,451	0	0	0	0	299,451
Henry County		17,111	0	6,633	780,228	1,116,523	62,207	1,982,702
Hickory County		0	0	3,175	451,523	722,344	0	1,177,042
Holt County		29,877	0	26,009	481,127	704,491	148,685	1,390,189
Howard County		8,963	0	46,822	389,424	973,565	0	1,418,774
Howell County		26,889	0	22,015	1,137,842	2,761,255	0	3,948,001
Iron County		26,889	0	20,589	427,107	297,954	0	772,539
Jackson County	2,660,347	102,397	6,873	2,040,412	1,001,012	69,479,511	0	75,290,552
Jasper County	0	63,557	0	38,417	1,265,806	9,705,082	0	11,072,862
Jefferson City School District	0	0	1,012,715	0	0	0	0	1,012,715
Jefferson County	0	45,087	0	63,400	3,849,921	27,019,787	0	30,978,195
Johnson County	0	42,915	0	9,787	1,283,412	5,375,826	330,058	7,041,998
Knox County	0	11,136	0	39,202	484,155	523,424	0	1,057,917
Laclede County	0	22,815	0	25,245	850,822	3,298,118	0	4,197,000
Lafayette County	0	49,162	0	163,326	856,926	2,437,978	0	3,507,392
Lawrence County	0	37,482	0	68,312	1,005,840	2,228,814	0	3,340,448

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total (Memorandum Only)
(continued from previous page)								
Lewis County	\$ 0	13,852	0	13,170	480,337	1,070,134	256,027	1,833,520
Lincoln County	0	13,309	0	170,878	993,005	6,389,026	0	7,566,218
Lindbergh School District	0	0	8,252	0	0	0	0	8,252
Linn County	0	24,173	0	7,260	638,585	1,155,773	102,305	1,928,096
Livingston County	0	31,778	0	25,506	588,280	806,219	0	1,451,783
Macon County	0	44,816	0	54,318	837,430	1,577,589	0	2,514,153
Madison County	0	0	0	5,611	325,271	609,320	0	940,202
Maries County	0	5,432	0	27,820	446,395	459,432	24,313	963,392
Marion County	0	33,408	0	25,857	539,190	3,585,596	0	4,184,051
McDonald County	0	13,309	0	17,526	742,443	1,811,070	0	2,584,348
Mercer County	0	14,939	0	23,993	419,623	319,122	0	777,677
Miller County	0	13,852	0	61,163	850,854	2,411,592	155,571	3,493,032
Mississippi County	0	0	0	8,030	413,111	1,420,374	0	1,841,515
Moniteau County	0	24,717	0	18,020	522,050	888,330	0	1,453,117
Monroe County	0	29,062	0	0	642,088	495,072	67,831	1,234,053
Montgomery County	0	16,840	0	45,059	590,296	1,121,335	0	1,773,530
Morgan County	0	21,186	0	12,783	1,129,883	1,748,763	0	2,912,615
New Madrid County	0	42,371	0	75,339	956,877	1,349,610	0	2,424,197
Newton County	0	41,828	0	32,748	1,132,214	4,476,095	0	5,682,885
Nodaway County	0	0	0	44,276	1,120,904	1,820,068	0	2,985,248
Oregon County	0	9,235	0	41,219	493,207	698,399	0	1,242,060
Osage County	0	32,322	0	54,989	565,089	874,215	0	1,526,615
Ozark County	0	0	0	18,005	677,073	970,379	0	1,665,457
Parkway School District	0	0	868,380	0	0	0	0	868,380
Pemiscot County	0	22,815	0	41,163	572,153	1,465,498	0	2,101,629
Perry County	0	22,544	0	21,415	559,764	1,899,489	0	2,503,212
Pettis County	0	22,272	0	70,420	1,054,180	4,613,064	305,341	6,065,277
Phelps County	0	20,371	0	60,455	758,020	4,376,412	0	5,215,258
Pike County	0	38,569	0	122,148	666,104	1,985,912	0	2,812,733
Platte County	0	25,803	0	137,609	981,192	11,401,912	2,264,817	14,811,333

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total (Memorandum Only)
(continued from previous page)								
Polk County	\$ 0	0	0	8,390	854,308	2,255,096	0	3,117,794
Pulaski County	0	21,186	0	35,455	603,633	1,292,683	0	1,952,957
Putnam County	0	9,506	0	5,603	483,639	559,386	0	1,058,134
Ralls County	0	17,926	0	3,434	546,254	1,098,235	0	1,665,849
Randolph County	0	39,112	0	54,193	876,004	1,163,494	0	2,132,803
Ray County	0	60,569	0	78,120	785,054	2,255,690	0	3,179,433
Reynolds County	0	0	0	13,283	673,941	80,646	0	767,870
Ripley County	0	0	0	20,265	411,499	382,855	0	814,619
Ritenour School District	0	0	65,068	0	0	0	0	65,068
Saline County	0	46,174	0	36,513	757,851	1,746,626	0	2,587,164
Schuyler County	0	0	0	8,476	292,587	363,662	0	664,725
Scotland County	0	6,519	0	29,172	463,195	415,275	0	914,161
Scott County	0	30,420	0	31,362	518,104	2,913,692	0	3,493,578
Shannon County	0	0	0	26,558	633,155	303,093	0	962,806
Shelby County	0	15,753	0	10,999	555,229	666,929	64,983	1,313,893
Smithville Area Fire Protection District	0	0	0	0	0	282,742	0	282,742
SNI Valley Fire Protection District	0	0	0	0	0	525,697	0	525,697
Springfield R-12 School District	0	0	289,339	0	0	0	0	289,339
St. Charles County	0	38,569	0	143,604	3,586,321	57,870,912	4,327,095	65,966,501
St. Clair County	0	3,803	0	29,566	618,544	263,461	0	915,374
St. Francois County	0	25,260	0	35,950	612,539	5,437,968	0	6,111,717
St. Louis Board of Education	0	0	88,363	0	0	0	0	88,363
St. Louis County	1,296,989	83,928	827,043	2,543,996	12,708,698	282,886,813	0	300,347,467
Ste. Genevieve County	0	32,050	0	57,036	685,587	1,310,836	0	2,085,509
Stoddard County	0	42,371	0	57,270	1,133,105	1,063,240	0	2,295,986
Stone County	0	16,840	0	20,983	1,067,644	5,988,379	223,518	7,317,364
Sullivan County	0	11,408	0	18,285	521,481	801,836	0	1,353,010
Taney County	0	11,679	0	63,481	1,047,538	15,840,908	0	16,963,606
Texas County	0	11,136	0	37,478	948,718	707,515	0	1,704,847
Vernon County	0	60,569	0	24,219	966,430	807,585	0	1,858,803

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total (Memorandum Only)
(continued from previous page)								
Warren County	\$ 0	11,679	0	63,303	714,639	4,356,759	0	5,146,380
Washington County	0	29,606	0	69,880	543,649	2,928,046	216,092	3,787,273
Wayne County	0	20,642	0	27,969	559,868	805,863	0	1,414,342
Webster County	0	31,235	0	26,408	892,340	2,441,249	0	3,391,232
Webster Groves School District	0	0	3,973	0	0	0	0	3,973
Worth County	0	0	0	0	258,774	150,727	0	409,501
Wright County	0	17,926	0	71,155	655,775	706,933	0	1,451,789
TOTALS	\$ 3,957,336	2,664,772	4,666,384	10,937,443	107,567,685	761,140,684	10,452,648	901,386,952

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 98 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 58 for a description of county private car tax.
- (c) See page 58 for a description of county stock insurance.
- (d) See page 81 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 82, 131, and 135 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 86 for a description of local sales tax.
- (h) See page 86 for a description of local option use tax.
- (i) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 80 thru 82 and 86 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 131, 132, and 134 thru 137.



Missouri Department of Revenue

Tax and Fee Distributions

Cities

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
Adrian	0	0	0	0	68,679	201,727	0	0	270,406
Advantage	0	0	0	0	48,719	296,633	9,827	0	355,179
Agency	0	0	0	0	25,479	0	0	0	25,479
Airport Drive	0	0	0	0	29,725	233,247	0	0	262,972
Alba	0	0	0	0	21,444	14,672	0	0	36,116
Albany	0	0	0	0	79,842	228,840	0	0	308,682
Aldrich	0	0	0	0	3,095	0	0	0	3,095
Alexandria	0	0	0	0	10,582	10,734	0	0	21,316
Allendale	0	0	0	0	2,300	0	0	0	2,300
Allenville	0	0	0	0	3,507	0	0	0	3,507
Alma	0	0	0	0	17,368	0	0	0	17,368
Altamont	0	0	0	0	8,287	0	0	0	8,287
Altensburg	0	0	0	0	11,520	0	0	0	11,520
Alton	0	0	0	0	27,896	174,677	0	0	202,573
Amazonia	0	0	0	0	10,921	0	0	0	10,921
Amity	0	0	0	0	3,495	0	0	0	3,495
Amoret	0	0	0	0	8,669	0	0	0	8,669
Amsterdam	0	0	0	0	10,567	10,980	0	0	21,547
Anderson	0	0	0	0	66,914	263,995	0	0	330,909
Annada	0	0	0	0	2,442	0	0	0	2,442
Annapolis	0	0	0	0	13,850	33,970	0	0	47,820
Anniston	0	0	0	0	11,746	0	0	0	11,746
Appleton City	0	0	0	0	53,121	136,756	0	0	189,877
Arbela	0	0	0	0	1,639	0	0	0	1,639
Arbyrd	0	0	0	0	23,130	28,508	0	0	51,638
Arcadia	0	0	0	0	24,145	58,935	0	0	83,080
Archie	0	0	0	0	34,512	44,030	0	0	78,542
Arcola	0	0	0	0	2,427	0	0	0	2,427
Argyle	0	0	0	0	7,024	9,714	0	0	16,738
Arkoe	0	0	0	0	2,507	0	0	0	2,507
Armstrong	0	0	0	0	12,259	0	0	0	12,259
Arnold	0	0	0	0	793,725	5,114,785	0	0	5,908,510
Arrow Point Village	0	0	0	0	3,607	0	0	0	3,607
Arrow Rock	0	0	0	0	3,043	20,543	0	0	23,586
Asbury	0	0	0	0	8,978	0	0	0	8,978

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Ash Grove	\$ 0	0	0	0	52,089	156,078	8,612	0	216,779
Ashland	0	0	0	0	63,280	302,849	0	0	366,129
Atlanta	0	0	0	0	17,601	14,753	0	0	32,354
Augusta	0	0	0	0	9,906	81,186	0	0	91,092
Aurora	0	0	0	0	275,489	1,206,034	0	0	1,481,523
Auxvasse	0	0	0	0	35,201	92,677	0	0	127,878
Ava	0	0	0	0	122,025	645,727	23,396	0	791,148
Avilla	0	0	0	0	5,809	0	0	0	5,809
Avondale	0	0	0	0	22,135	16,457	0	0	38,592
Bagnell	0	0	0	0	3,589	7,298	0	0	10,887
Bakersfield	0	0	0	0	11,832	10,765	0	0	22,597
Baldwin Park	0	0	0	0	4,389	0	0	0	4,389
Ballwin	122,284	0	0	0	1,231,690	2,441,111	0	0	3,795,085
Baring	0	0	0	0	7,013	0	0	0	7,013
Barnard	0	0	0	0	10,037	0	0	0	10,037
Barnett	0	0	0	0	8,657	0	0	0	8,657
Bates City	0	0	0	0	9,005	120,774	15,671	0	145,450
Battfield	0	0	0	0	79,204	70,780	0	0	149,984
Bell City	0	0	0	0	19,067	14,043	0	0	33,110
Bella Villa	3,054	0	0	0	30,705	43,377	2,919	0	80,055
Belle	0	0	0	0	52,364	205,672	0	0	258,036
Bellefontaine Neigh.	45,046	0	0	0	453,527	633,212	0	0	1,131,785
Bellerive	999	0	0	0	10,065	0	0	0	11,064
Bellflower	0	0	0	0	17,198	24,721	0	0	41,919
Bel-Nor	6,972	0	0	0	70,115	98,839	6,667	0	182,593
Bel-Ridge	13,318	0	0	0	133,938	247,870	0	0	395,126
Belton	0	0	0	0	813,211	4,430,898	0	0	5,244,109
Benton	0	0	0	0	26,612	49,851	0	0	76,463
Benton City	0	0	0	0	5,367	0	0	0	5,367
Berger	0	0	0	0	9,328	7,073	0	0	16,401
Berkeley	45,736	0	0	0	459,655	665,739	0	0	1,171,130
Bernie	0	0	0	0	74,364	146,399	0	0	220,763
Bertrand	0	0	0	0	29,293	0	0	0	29,293
Bethany	0	0	0	0	124,752	835,600	0	0	960,352
Bethel	0	0	0	0	4,873	0	0	0	4,873

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a.g)	County Private Car Tax (b.g)	County Stock Insurance for St. Louis (c.g)	Financial Inst. Tax (d.g)	Fuel Tax and Fee (e.g)	Local Sales Tax (f.g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Beverly Hills	\$ 2,579	0	0	0	25,945	58,284	0	0	86,808
Bevier	0	0	0	0	27,905	61,045	0	0	88,950
Biehle	0	0	0	0	408	5,336	0	0	5,744
Big Lake	0	0	0	0	6,134	0	0	0	6,134
Bigelow	0	0	0	0	1,428	0	0	0	1,428
Billings	0	0	0	0	42,513	58,773	0	0	101,286
Birch Tree	0	0	0	0	25,229	84,618	0	0	109,847
Birmingham	0	0	0	0	8,944	7,290	0	0	16,234
Bismarck	0	0	0	0	62,602	130,662	0	0	193,264
Black Jack	26,215	0	0	0	264,102	366,653	25,149	0	682,119
Blackburn	0	0	0	0	12,158	7,400	0	0	19,558
Blackwater	0	0	0	0	8,631	9,348	0	0	17,979
Blairstown	0	0	0	0	6,729	9,963	0	0	16,692
Bland	0	0	0	0	25,013	50,708	0	0	75,721
Blodgett	0	0	0	0	9,501	0	0	0	9,501
Bloomfield	0	0	0	0	76,722	119,322	15	0	196,059
Bloomsdale	0	0	0	0	15,748	38,969	0	0	54,717
Blue Eye	0	0	0	0	5,309	0	0	0	5,309
Blue Springs	0	0	0	0	1,798,351	8,663,577	0	0	10,461,928
Blythedale	0	0	0	0	9,183	0	0	0	9,183
Bogard	0	0	0	0	9,461	0	0	0	9,461
Bolckow	0	0	0	0	10,001	0	0	0	10,001
Bolivar	0	0	0	0	325,115	2,937,805	0	0	3,262,920
Bonne Terre	0	0	0	0	161,913	670,030	0	0	831,943
Boonville	0	0	0	0	312,262	1,254,089	0	2,081,440	3,647,791
Bosworth	0	0	0	0	14,620	0	0	0	14,620
Bourbon	0	0	0	0	51,794	222,423	0	0	274,217
Bowling Green	0	0	0	0	127,481	764,112	0	0	891,593
Bragg City	0	0	0	0	6,192	0	0	0	6,192
Brandsville	0	0	0	0	6,980	0	0	0	6,980
Branson	0	0	0	0	197,354	11,761,218	0	0	11,958,572
Branson West	0	0	0	0	7,634	1,339,168	0	0	1,346,802
Brashear	0	0	0	0	12,296	0	0	0	12,296
Braymer	0	0	0	0	36,778	58,363	0	0	95,141
Breckenridge	0	0	0	0	17,830	13,725	0	0	31,555

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Breckenridge Hills	\$ 36,438	0	0	0	205,286	224,569	19,528	0	485,821
Brentwood	38,321	0	0	0	325,168	3,646,311	0	0	4,009,800
Bridgeton	68,066	0	0	0	684,434	3,721,778	0	0	4,474,278
Brimson	0	0	0	0	2,776	0	0	0	2,776
Bronaugh	0	0	0	0	9,307	0	0	0	9,307
Brookfield	0	0	0	0	198,029	1,165,500	89,942	0	1,453,471
Brookline	0	0	0	0	12,433	17,201	0	0	29,634
Brooklyn Hgts.	0	0	0	0	4,929	0	0	0	4,929
Browning	0	0	0	0	13,295	11,353	1,080	0	25,728
Brownington	0	0	0	0	4,122	0	0	0	4,122
Brumley	0	0	0	0	3,727	7,163	0	0	10,890
Brunswick	0	0	0	0	41,128	104,012	0	0	145,140
Bucklin	0	0	0	0	23,463	30,712	7,805	0	61,980
Buckner	0	0	0	0	115,140	244,421	18,840	0	378,401
Buffalo	0	0	0	0	106,057	829,359	0	0	935,416
Bull Creek Village	0	0	0	0	7,732	5,678	0	0	13,410
Buncelon	0	0	0	0	14,112	0	0	0	14,112
Bunker	0	0	0	0	16,702	16,650	0	0	33,352
Burgess	0	0	0	0	3,452	0	0	0	3,452
Burlington Junct.	0	0	0	0	25,946	0	0	0	25,946
Butler	0	0	0	0	170,133	950,362	0	0	1,120,495
Butterfield	0	0	0	0	13,054	0	0	0	13,054
Byrnes Mill	0	0	0	0	80,152	104,746	0	0	184,898
Cabool	0	0	0	0	85,359	367,351	0	0	452,710
Cainsville	0	0	0	0	15,532	0	0	0	15,532
Cairo	0	0	0	0	11,771	0	0	0	11,771
Caledonia	0	0	0	0	6,130	11,991	0	0	18,121
Calhoun	0	0	0	0	19,239	15,745	0	0	34,984
California	0	0	0	0	152,488	436,783	0	0	589,271
Callao	0	0	0	0	12,812	8,803	0	0	21,615
Calverton Park	5,712	0	0	0	57,443	0	0	0	63,155
Camden	0	0	0	0	9,192	0	0	0	9,192
Camden Point	0	0	0	0	17,440	0	0	0	17,440
Canderton	0	0	0	0	109,192	2,115,201	0	0	2,224,393
Cameron	0	0	0	0	307,637	1,670,394	0	0	1,978,031

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Campbell	0	0	0	0	83,264	114,451	0	0	197,715
Canalou	0	0	0	0	13,637	0	0	0	13,637
Canton	0	0	0	0	106,225	208,954	0	0	315,179
Cape Girardeau	0	0	0	0	1,429,923	15,050,537	0	0	16,480,460
Cardwell	0	0	0	0	32,402	20,091	0	0	52,493
Carl Junction	0	0	0	0	191,694	304,073	0	0	495,767
Carrollton	0	0	0	0	175,074	553,826	0	0	728,900
Cartersville	0	0	0	0	79,342	121,047	8,310	0	208,699
Carthage	0	0	0	0	477,728	3,106,008	0	0	3,583,736
Caruthersville	0	0	0	0	290,642	726,024	0	1,269,050	2,285,716
Carytown	0	0	0	0	7,426	0	0	0	7,426
Cassville	0	0	0	0	107,242	1,086,556	0	0	1,193,798
Catron	0	0	0	0	3,068	0	0	0	3,068
Cedar Hill Lakes	0	0	0	0	9,342	0	0	0	9,342
Center	0	0	0	0	24,408	37,698	0	0	62,106
Centertown	0	0	0	0	12,671	23,405	0	0	36,076
Centerview	0	0	0	0	9,450	0	0	0	9,450
Centerville	0	0	0	0	7,635	9,547	0	0	17,182
Centralia	0	0	0	0	146,906	422,403	0	0	569,309
Chaffee	0	0	0	0	125,083	229,798	0	0	354,881
Chain-O-Lakes	0	0	0	0	4,860	0	0	0	4,860
Chain of Rocks	0	0	0	0	3,298	0	0	0	3,298
Chamois	0	0	0	0	18,538	22,666	0	0	41,204
Champ	47	0	0	0	470	0	0	0	517
Charlack	5,733	0	0	0	57,722	80,526	0	0	143,981
Charleston	0	0	0	0	201,564	662,641	0	0	864,205
Chesterfield	180,788	0	0	0	1,821,301	4,689,860	0	0	6,691,949
Chilhowee	0	0	0	0	13,614	18,557	0	0	32,171
Chillicothe	0	0	0	0	363,908	2,764,026	0	0	3,127,934
Chula	0	0	0	0	7,791	0	0	0	7,791
Clarence	0	0	0	0	39,898	70,996	0	0	110,894
Clark	0	0	0	0	10,882	0	0	0	10,882
Clarksburg	0	0	0	0	15,002	2,943	0	0	17,945
Clarksdale	0	0	0	0	13,004	0	0	0	13,004
Clarkson Valley	10,737	0	0	0	108,103	0	0	0	118,840

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Clarksville	\$	0	0	0	19,867	29,881	0	0	49,748
Clarkton	0	0	0	0	49,825	52,351	0	0	102,176
Claycomo	0	0	0	0	60,586	0	0	0	60,586
Clayton	100,813	0	0	0	569,945	2,630,662	0	0	3,301,420
Clearmont	0	0	0	0	7,483	0	0	0	7,483
Cleveland	0	0	0	0	22,407	36,929	0	0	59,336
Clever	0	0	0	0	32,111	73,675	0	0	105,786
Cliff Village	0	0	0	0	1,050	0	0	0	1,050
Clifton Hill	0	0	0	0	4,737	0	0	0	4,737
Climax Springs	0	0	0	0	3,516	2,113	0	0	5,629
Clinton	0	0	0	0	368,488	3,590,013	169,046	0	4,127,547
Clyde	0	0	0	0	2,968	0	0	0	2,968
Cobalt	0	0	0	0	9,150	0	0	0	9,150
Coffey	0	0	0	0	5,544	0	0	0	5,544
Cole Camp	0	0	0	0	42,694	127,723	0	0	170,417
Collins	0	0	0	0	6,522	54,738	2,578	0	63,838
Columbia	0	0	0	0	3,132,088	30,342,744	0	0	33,474,832
Commerce	0	0	0	0	5,869	0	0	0	5,869
Conception Junct.	0	0	0	0	9,013	0	0	0	9,013
Concordia	0	0	0	0	92,407	648,416	0	0	740,823
Coney Island	0	0	0	0	3,572	0	0	0	3,572
Conway	0	0	0	0	27,991	87,694	0	0	115,685
Cool Valley	5,111	0	0	0	51,344	0	0	0	56,455
Cooder	0	0	0	0	18,271	0	0	0	18,271
Corder	0	0	0	0	18,753	15,703	4,724	0	39,180
Corning	0	0	0	0	2,307	0	0	0	2,307
Cosby	0	0	0	0	5,386	0	0	0	5,386
Cottleville	0	0	0	0	44,066	228,631	0	0	272,697
Country Club	0	0	0	0	73,694	0	0	0	73,694
Country Club Hills	5,551	0	0	0	55,888	78,001	0	0	139,440
Country Club Village	0	0	0	0	0	30,915	0	0	30,915
Country Life Acres	373	0	0	0	3,752	0	0	0	4,125
Cowgill	0	0	0	0	10,339	0	0	0	10,339
Craig	0	0	0	0	13,463	14,417	0	0	27,880
Crane	0	0	0	0	53,256	133,551	12,960	0	199,767

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Creighton	0	0	0	0	12,485	17,309	0	0	29,794
Crestwood	50,408	0	0	0	507,088	3,875,513	0	0	4,433,009
Creve Coeur	68,452	0	0	0	688,846	2,360,680	0	0	3,117,978
Crocker	0	0	0	0	43,288	93,552	0	0	136,840
Cross Timbers	0	0	0	0	7,215	0	0	0	7,215
Crystal City	0	0	0	0	170,632	1,089,423	0	0	1,260,055
Crystal Lake Park	1,972	0	0	0	19,831	27,919	0	0	49,722
Crystal Lakes	0	0	0	0	12,934	2,078	0	0	15,012
Cuba	0	0	0	0	117,421	815,199	0	0	932,620
Curryville	0	0	0	0	10,503	4,158	0	0	14,661
Dadeville	0	0	0	0	9,094	0	0	0	9,094
Dalton	0	0	0	0	1,344	0	0	0	1,344
Dardene Prairie	0	0	0	0	91,720	0	0	0	91,720
Darlington	0	0	0	0	4,437	0	0	0	4,437
De Soto	0	0	0	0	253,034	1,207,653	0	0	1,460,687
De Witt	0	0	0	0	5,026	0	0	0	5,026
Dearborn	0	0	0	0	20,645	29,781	0	0	50,426
Deepwater	0	0	0	0	19,355	14,522	0	0	33,877
Deerfield	0	0	0	0	3,290	0	0	0	3,290
DeKalb	0	0	0	0	9,778	0	0	0	9,778
Dellwood	21,375	0	0	0	215,162	514,247	0	0	750,784
Delta	0	0	0	0	19,743	41,971	0	0	61,714
Dennis Acres	0	0	0	0	4,708	0	0	0	4,708
Denver	0	0	0	0	1,920	0	0	0	1,920
Des Arc	0	0	0	0	7,362	0	0	0	7,362
Des Peres	35,173	0	0	0	354,025	2,530,953	216,336	0	3,136,487
Desloge	0	0	0	0	182,735	1,261,957	0	0	1,444,692
Dexter	0	0	0	0	304,727	2,110,595	0	0	2,415,322
Diamond	0	0	0	0	32,384	40,644	0	0	73,028
Diehlstadt	0	0	0	0	6,292	0	0	0	6,292
Diggins	0	0	0	0	11,350	14,529	0	0	25,879
Dixon	0	0	0	0	64,671	191,503	0	0	256,174
Doniphan	0	0	0	0	74,455	577,845	0	0	652,300
Doolittle	0	0	0	0	25,423	26,260	0	0	51,683
Dover	0	0	0	0	4,577	0	0	0	4,577

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Downing	0	0	0	0	15,431	0	0	0	15,431
Drexel	0	0	0	0	41,349	132,897	0	0	174,246
Dudley	0	0	0	0	11,456	33,708	0	0	45,164
Duenweg	0	0	0	0	40,349	91,774	0	0	132,123
Duquesne	0	0	0	0	58,342	127,410	0	0	185,752
Dutchtown	0	0	0	0	3,151	6,945	0	0	10,096
Eagleville	0	0	0	0	12,163	133,122	0	0	145,285
East Lynne	0	0	0	0	12,058	8,484	0	0	20,542
East Prairie	0	0	0	0	136,340	191,381	0	0	327,721
Easton	0	0	0	0	10,013	8,561	0	0	18,574
Edgar Springs	0	0	0	0	8,327	12,891	0	0	21,218
Edgerton	0	0	0	0	22,536	26,172	0	0	48,708
Edina	0	0	0	0	51,614	121,005	0	0	172,619
Edmundson	4,010	0	0	0	40,279	356,502	11,424	0	412,215
El Dorado Springs	0	0	0	0	155,907	571,791	0	0	727,698
Eldon	0	0	0	0	190,346	1,627,421	0	0	1,817,767
Ellington	0	0	0	0	41,729	301,278	0	0	343,007
Ellisville	34,226	0	0	0	344,956	1,540,560	0	0	1,919,742
Ellsinore	0	0	0	0	15,784	46,515	0	0	62,299
Elmer	0	0	0	0	3,865	0	0	0	3,865
Elmira	0	0	0	0	3,102	0	0	0	3,102
Elmo	0	0	0	0	7,084	0	0	0	7,084
Elsberry	0	0	0	0	80,680	224,349	10,571	0	315,600
Emerald Beach	0	0	0	0	8,562	0	0	0	8,562
Eminence	0	0	0	0	23,194	111,140	0	0	134,334
Emma	0	0	0	0	8,901	11,108	0	0	20,009
Eolia	0	0	0	0	16,879	22,222	0	0	39,101
Essex	0	0	0	0	21,627	16,200	0	0	37,827
Ethel	0	0	0	0	4,098	0	0	0	4,098
Eureka	24,762	0	0	0	250,243	1,993,936	0	0	2,268,941
Everton	0	0	0	0	13,262	13,364	0	0	26,626
Ewing	0	0	0	0	18,996	25,674	0	0	44,670
Exoelsior Estates	0	0	0	0	11,017	0	0	0	11,017
Exoelsior Springs	0	0	0	0	434,335	2,685,562	176,036	0	3,295,933
Exeter	0	0	0	0	26,602	15,712	0	0	42,314

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Fair Grove		0	0	0	41,312	171,331	0	0	212,643
Fair Play	\$	0	0	0	17,650	25,356	0	0	43,006
Fairfax	0	0	0	0	27,601	37,753	0	0	65,354
Fairview	0	0	0	0	14,095	12,868	0	0	26,963
Farber	0	0	0	0	16,996	12,939	0	0	29,935
Farley	0	0	0	0	9,068	0	0	0	9,068
Farmington	0	0	0	0	520,418	4,026,267	0	0	4,546,685
Fayette	0	0	0	0	116,523	184,656	0	0	301,179
Fenton	15,823	0	0	0	159,567	2,862,015	0	0	3,037,405
Ferguson	90,977	0	0	0	915,815	1,446,570	0	0	2,453,362
Ferrelview	0	0	0	0	22,642	19,176	0	0	41,818
Festus	0	0	0	0	362,346	4,134,819	0	0	4,497,165
Fidelity	0	0	0	0	9,961	0	0	0	9,961
Fillmore	0	0	0	0	9,619	0	0	0	9,619
Fisk	0	0	0	0	16,151	35,791	0	0	51,942
Flat River	0	0	0	0	0	44	0	0	44
Fleming	0	0	0	0	5,173	0	0	0	5,173
Flemington	0	0	0	0	5,449	0	0	0	5,449
Flint Hill	0	0	0	0	12,295	85,550	0	0	97,845
Flordell Hills	3,873	0	0	0	38,978	54,635	3,708	0	101,194
Florissant	213,174	0	0	0	2,144,667	4,621,530	0	0	6,979,371
Foley	0	0	0	0	7,965	10,148	0	0	18,113
Fordland	0	0	0	0	24,558	34,903	0	0	59,461
Forest City	0	0	0	0	14,760	14,070	0	0	28,830
Fortstell	0	0	0	0	9,468	200,951	29,172	0	239,591
Forsyth	0	0	0	0	58,069	480,900	0	0	538,969
Fortescue	0	0	0	0	1,982	0	0	0	1,982
Foster	0	0	0	0	5,997	0	0	0	5,997
Fountain N' Lakes	0	0	0	0	4,035	0	0	0	4,035
Four Seasons	0	0	0	0	46,337	350,061	0	0	396,398
Frankford	0	0	0	0	15,357	10,543	0	0	25,900
Franklin	0	0	0	0	6,080	8,692	0	0	14,772
Fredericktown	0	0	0	0	161,466	662,879	0	0	824,345
Freeburg	0	0	0	0	17,833	145,473	0	0	163,306
Freeman	0	0	0	0	20,468	35,590	0	0	56,058

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Freistatt	\$ 0	0	0	0	7,153	0	0	0	7,153
Fremont Hills	0	0	0	0	15,390	18,480	1,536	0	35,406
Frohna	0	0	0	0	9,035	0	0	0	9,035
Frontenac	14,025	0	0	0	141,198	737,726	0	0	892,949
Fulton	0	0	0	0	451,839	2,483,523	0	0	2,935,362
Gainesville	0	0	0	0	26,486	154,282	0	0	180,768
Galena	0	0	0	0	17,405	21,886	0	0	39,291
Gallatin	0	0	0	0	74,942	112,252	11,637	0	198,831
Galt	0	0	0	0	11,724	0	0	0	11,724
Garden City	0	0	0	0	55,541	151,179	0	0	206,720
Gasconade	0	0	0	0	10,641	4,566	0	0	15,207
Gentry	0	0	0	0	4,139	0	0	0	4,139
Gerald	0	0	0	0	41,884	151,083	0	0	192,967
Gersier	0	0	0	0	1,542	796	0	0	2,338
Gibbs	0	0	0	0	3,861	0	0	0	3,861
Gideon	0	0	0	0	45,422	34,692	0	0	80,114
Gilliam	0	0	0	0	9,019	4,312	0	0	13,331
Gilman City	0	0	0	0	15,855	17,342	0	0	33,197
Gladstone	0	0	0	0	1,077,946	6,869,950	0	0	7,947,896
Glasgow	0	0	0	0	52,455	160,925	0	0	213,380
Glen Echo Park	789	0	0	0	7,926	0	0	0	8,715
Glenaire	0	0	0	0	23,615	0	0	0	23,615
Glenallen	0	0	0	0	4,885	0	0	0	4,885
Glendale	23,869	0	0	0	240,206	473,207	22,855	0	760,137
Glenwood	0	0	0	0	8,147	0	0	0	8,147
Golden City	0	0	0	0	34,288	73,060	0	0	107,348
Goodman	0	0	0	0	46,564	54,456	0	0	101,020
Gordonville	0	0	0	0	15,692	0	0	0	15,692
Gower	0	0	0	0	54,100	95,306	23,001	0	172,407
Graham	0	0	0	0	8,109	0	0	0	8,109
Grain Valley	0	0	0	0	137,722	876,846	0	0	1,014,568
Granby	0	0	0	0	83,130	224,795	0	0	307,925
Grand Falls Plaza	0	0	0	0	4,651	0	0	0	4,651
Grand Pass	0	0	0	0	2,172	0	0	0	2,172
Grandin	0	0	0	0	9,608	2,032	0	0	11,640

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Grandview	0	0	0	0	1,021,744	5,767,856	0	0	6,789,600
Granger	0	0	0	0	2,213	0	0	0	2,213
Grant City	0	0	0	0	39,507	79,761	0	0	119,268
Grantwood	3,641	0	0	0	36,643	51,306	3,487	0	95,077
Gravois Mills	0	0	0	0	6,215	42,311	0	0	48,526
Green Castle	0	0	0	0	11,458	0	0	0	11,458
Green City	0	0	0	0	27,831	67,440	0	0	95,271
Green Park	10,141	0	0	0	102,185	215,620	0	0	327,946
Green Ridge	0	0	0	0	18,390	29,840	0	0	48,230
Greendale	2,996	0	0	0	30,153	0	0	0	33,149
Greenfield	0	0	0	0	56,910	118,679	0	0	175,589
Greentop	0	0	0	0	17,458	19,478	0	0	36,936
Greenville	0	0	0	0	18,182	63,116	0	0	81,298
Greenwood	0	0	0	0	106,889	488,549	0	0	595,438
Guliford	0	0	0	0	3,695	0	0	0	3,695
Gunn City	0	0	0	0	3,052	0	0	0	3,052
Hale	0	0	0	0	19,537	46,015	0	0	65,552
Halfway	0	0	0	0	7,105	0	0	0	7,105
Hallsville	0	0	0	0	38,767	56,830	0	0	95,597
Haltown	0	0	0	0	7,142	0	0	0	7,142
Hamilton	0	0	0	0	72,666	170,118	0	0	242,784
Hanley Hills	9,086	0	0	0	91,393	0	0	0	100,479
Hannibal	0	0	0	0	733,111	4,426,634	0	0	5,159,745
Hardin	0	0	0	0	24,820	22,404	0	0	47,224
Harris	0	0	0	0	4,239	0	0	0	4,239
Harrisburg	0	0	0	0	7,217	17,108	0	0	24,325
Harrisonville	0	0	0	0	339,667	2,323,562	0	0	2,663,229
Hartsburg	0	0	0	0	4,923	7,151	0	0	12,074
Hartville	0	0	0	0	23,410	106,714	0	0	130,124
Harwood	0	0	0	0	3,667	0	0	0	3,667
Hawk Point	0	0	0	0	19,093	37,317	0	0	56,410
Hayti	0	0	0	0	133,016	536,963	0	0	669,979
Hayti Heights	0	0	0	0	34,234	20,923	0	0	55,157
Haywood City	0	0	0	0	10,314	0	0	0	10,314
Hazelwood	108,059	0	0	0	1,087,514	1,643,104	399,360	0	3,238,037

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Henrietta	0	0	0	0	17,759	20,613	0	0	38,372
Herculaneum	\$ 0	0	0	0	103,262	465,333	0	0	568,595
Hermann	0	0	0	0	111,322	646,847	0	0	758,169
Hermitage	0	0	0	0	19,523	158,338	7,449	0	185,310
Higbee	0	0	0	0	25,879	28,883	0	0	54,762
Higginsville	0	0	0	0	192,131	959,655	0	0	1,151,786
High Hill	0	0	0	0	8,885	8,804	0	0	17,689
Highlandville	0	0	0	0	32,501	25,300	0	0	57,801
Hillsboro	0	0	0	0	67,571	351,613	0	0	419,184
Hillsdale	7,039	0	0	0	70,705	100,652	0	0	178,396
Hoberg	0	0	0	0	2,502	0	0	0	2,502
Holcomb	0	0	0	0	24,963	34,656	0	0	59,619
Holden	0	0	0	0	100,261	353,959	23,203	0	477,423
Holland	0	0	0	0	9,888	0	0	0	9,888
Holiday	0	0	0	0	5,503	0	0	0	5,503
Hollister	0	0	0	0	131,740	1,591,016	0	0	1,722,756
Holt	0	0	0	0	14,570	94,425	0	0	108,995
Holts Summit	0	0	0	0	106,409	500,325	37,552	0	644,286
Homestead	0	0	0	0	7,332	0	0	0	7,332
Honestown	0	0	0	0	8,476	1,175	0	0	9,651
Hopkins	0	0	0	0	23,644	0	0	0	23,644
Homersville	0	0	0	0	26,885	26,524	0	0	53,409
Houston	0	0	0	0	84,363	603,547	0	0	687,910
Houston Lake	0	0	0	0	12,050	0	0	0	12,050
Houstonia	0	0	0	0	11,444	0	0	0	11,444
Howardville	0	0	0	0	16,133	4,473	191	0	20,797
Hughesville	0	0	0	0	7,131	0	0	0	7,131
Humansville	0	0	0	0	41,752	77,761	0	0	119,513
Hume	0	0	0	0	12,733	0	0	0	12,733
Humphreys	0	0	0	0	5,297	0	0	0	5,297
Hunnewell	0	0	0	0	9,131	4,803	0	0	13,934
Huntleigh	1,461	0	0	0	14,685	0	0	0	16,146
Huntsville	0	0	0	0	63,953	68,758	0	0	132,711
Hurland	0	0	0	0	9,213	0	0	0	9,213
Hurley	0	0	0	0	5,679	3,980	0	0	9,659

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**DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Iatan	0	0	0	0	2,062	0	0	0	2,062
Iberia	0	0	0	0	25,768	156,532	0	0	182,300
Illmo-Scott City	0	0	0	0	0	54	0	0	54
Independence	0	0	0	0	4,621,845	29,735,412	0	0	34,357,257
Indian Point	0	0	0	0	20,796	210,616	0	0	231,412
Innsbrook	0	0	0	0	14,299	28,899	0	0	43,198
Ionia	0	0	0	0	4,815	0	0	0	4,815
Iron Mtn. Lake	0	0	0	0	27,086	0	0	0	27,086
Irondale	0	0	0	0	18,709	0	0	0	18,709
Ironton	0	0	0	0	61,758	401,533	0	0	463,291
Jackson	0	0	0	0	431,553	2,534,530	0	0	2,966,083
Jacksonville	0	0	0	0	5,644	0	0	0	5,644
Jameson	0	0	0	0	5,544	0	0	0	5,544
Jamesport	0	0	0	0	22,101	58,848	0	0	80,949
Jamestown	0	0	0	0	13,843	0	0	0	13,843
Jasper	0	0	0	0	41,069	99,346	0	0	140,415
Jefferson City	0	0	0	0	1,535,567	12,182,229	0	0	13,717,796
Jennings	63,795	0	0	0	642,035	1,105,202	0	0	1,811,032
Jerico Springs	0	0	0	0	10,356	0	0	0	10,356
Jonesburg	0	0	0	0	27,081	99,461	0	0	126,542
Joplin	0	0	0	0	1,771,535	15,601,891	0	0	17,373,426
Josephville	0	0	0	0	9,965	5,895	0	0	15,860
Junction City	0	0	0	0	13,225	0	0	0	13,225
Kahoka	0	0	0	0	90,855	175,998	0	0	266,853
Kansas City	0	0	0	0	17,951,902	96,519,636	24,808,509	18,689,519	157,969,566
Kearney	0	0	0	0	179,256	1,448,414	0	0	1,627,670
Kelso	0	0	0	0	21,578	42,072	0	0	63,650
Kennett	0	0	0	0	454,608	1,202,938	0	0	1,657,546
Keytesville	0	0	0	0	22,514	0	0	0	22,514
Kidder	0	0	0	0	10,459	30,204	0	0	40,663
Kimberling City	0	0	0	0	78,026	592,077	0	0	670,103
Kimmswick	0	0	0	0	4,738	71,790	0	0	76,528
King City	0	0	0	0	40,916	92,140	0	0	133,056
Kingdom City	0	0	0	0	4,765	349,243	0	0	354,008
Kingston	0	0	0	0	11,590	0	0	0	11,590

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Kingsville	\$ 0	0	0	0	11,008	0	0	0	11,008
Kinloch	6,735	0	0	0	67,046	102,394	0	0	176,175
Kirksville	0	0	0	0	699,801	3,780,619	0	0	4,480,420
Kirkwood	113,419	0	0	0	1,141,346	4,202,710	108,594	0	5,566,069
Knob Noster	0	0	0	0	96,566	290,145	30,896	0	417,607
Knox City	0	0	0	0	9,982	0	0	0	9,982
Koshkonong	0	0	0	0	8,251	9,681	0	0	17,932
La Belle	0	0	0	0	29,060	37,855	0	0	66,915
La Grange	0	0	0	0	43,188	55,315	0	1,403,511	1,502,014
La Monte	0	0	0	0	42,119	71,377	0	0	113,496
La Plata	0	0	0	0	59,069	81,982	0	0	141,051
La Russell	0	0	0	0	5,138	0	0	0	5,138
Ladede	0	0	0	0	16,901	0	0	0	16,901
Ladonia	0	0	0	0	24,569	24,750	0	0	49,319
Ladue	35,526	0	0	0	357,557	781,323	0	0	1,174,406
Lake Annette	0	0	0	0	6,551	0	0	0	6,551
Lake Lafayette	0	0	0	0	12,475	0	0	0	12,475
Lake Lotawana	0	0	0	0	82,532	0	0	0	82,532
Lake Mykee	0	0	0	0	11,871	0	0	0	11,871
Lake Ozark	0	0	0	0	53,535	922,630	0	0	976,165
Lake St. Louis	0	0	0	0	359,933	799,444	0	0	1,159,377
Lake Tapawingo	0	0	0	0	34,443	0	0	0	34,443
Lake Waukomis	0	0	0	0	39,959	0	0	0	39,959
Lake Winnebago	0	0	0	0	33,644	0	0	0	33,644
Lakeshire	5,799	0	0	0	58,341	0	0	0	64,140
Lakeside	0	0	0	0	1,538	647	0	0	2,185
Lamar	0	0	0	0	175,812	988,196	0	0	1,164,008
Lamar Hgts.	0	0	0	0	7,989	0	0	0	7,989
Lanagan	0	0	0	0	18,788	18,055	0	0	36,843
Lancaster	0	0	0	0	31,243	65,761	0	0	97,004
Laredo	0	0	0	0	9,275	0	0	0	9,275
Lathrop	0	0	0	0	79,307	178,171	0	0	257,478
Latour	0	0	0	0	3,139	0	0	0	3,139
Laurie	0	0	0	0	23,805	572,093	0	0	595,898
Lawson	0	0	0	0	85,810	261,729	0	0	347,539

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**DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Leadington	0	0	0	0	8,335	332,809	13,947	0	355,091
Leadwood	0	0	0	0	49,421	31,368	0	0	80,789
Leasburg	0	0	0	0	12,504	0	0	0	12,504
Leawood	0	0	0	0	33,424	0	0	0	33,424
Lebanon	0	0	0	0	451,283	5,166,554	0	0	5,617,837
Lee's Summit	0	0	0	0	2,373,409	21,833,886	0	0	24,207,295
Leeton	0	0	0	0	25,651	37,902	0	0	63,553
Leonard	0	0	0	0	3,223	0	0	0	3,223
Leslie	0	0	0	0	4,580	0	0	0	4,580
Levasy	0	0	0	0	8,118	5,996	0	0	14,114
Lewis & Clark	0	0	0	0	6,072	0	0	0	6,072
Lewistown	0	0	0	0	21,320	0	0	0	21,320
Lexington	0	0	0	0	191,295	741,317	0	0	932,612
Liberal	0	0	0	0	29,877	32,701	0	0	62,578
Liberty	0	0	0	0	950,487	6,173,070	0	0	7,123,557
Licking	0	0	0	0	57,202	313,234	0	0	370,436
Lilbourn	0	0	0	0	55,023	52,557	1,132	0	108,712
Lincoln	0	0	0	0	38,769	113,156	15,163	0	167,088
Linn	0	0	0	0	51,047	196,864	0	0	247,911
Linn Creek	0	0	0	0	10,440	158,946	18,892	0	188,278
Linneus	0	0	0	0	15,016	0	0	0	15,016
Livonia	0	0	0	0	4,931	0	0	0	4,931
Lock Springs	0	0	0	0	2,569	0	0	0	2,569
Lockwood	0	0	0	0	41,657	76,166	4,042	0	121,865
Lohman	0	0	0	0	6,583	0	0	0	6,583
Loma Linda	0	0	0	0	14,687	42,188	0	0	56,875
Lone Jack	0	0	0	0	18,704	48,120	0	0	66,824
Longtown	0	0	0	0	3,784	0	0	0	3,784
Louisburg	0	0	0	0	5,334	0	0	0	5,334
Louisiana	0	0	0	0	160,572	632,650	51,195	0	844,417
Lowry City	0	0	0	0	29,729	40,048	8,013	0	77,790
Luoerne	0	0	0	0	2,885	0	0	0	2,885
Ludlow	0	0	0	0	7,130	0	0	0	7,130
Lupus	0	0	0	0	1,404	0	0	0	1,404
Luray	0	0	0	0	3,490	0	0	0	3,490

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Mackenzie	\$ 582	0	0	0	5,852	0	0	0	6,434
Macks Creek	0	0	0	0	11,051	10,599	0	0	21,650
Macon	0	0	0	0	227,690	719,233	0	0	946,923
Madison	0	0	0	0	22,549	26,730	0	0	49,279
Maitland	0	0	0	0	13,931	0	0	0	13,931
Malden	0	0	0	0	203,355	659,905	0	0	863,260
Malta Bend	0	0	0	0	11,069	6,201	0	0	17,270
Manchester	77,020	0	0	0	775,433	1,925,888	0	0	2,778,341
Mansfield	0	0	0	0	57,017	176,612	0	0	233,629
Maplewood	66,815	0	0	0	394,061	1,205,729	102,619	0	1,769,224
Marble Hill	0	0	0	0	60,373	337,065	0	0	397,438
Marceline	0	0	0	0	106,719	276,081	0	0	382,800
Marionville	0	0	0	0	82,435	226,753	0	0	309,188
Marlborough	10,130	0	0	0	85,427	0	0	0	95,557
Marquand	0	0	0	0	10,870	11,171	0	0	22,041
Marshall	0	0	0	0	515,574	1,472,050	0	0	1,987,624
Marshfield	0	0	0	0	205,376	1,231,257	0	0	1,436,633
Marston	0	0	0	0	26,750	105,516	13,668	0	145,934
Marthasville	0	0	0	0	30,785	60,879	6,647	0	98,311
Martinsburg	0	0	0	0	13,599	30,094	0	0	43,693
Maryland Hgts.	104,188	0	0	0	1,048,862	3,926,908	0	15,827,353	20,907,311
Maryville	0	0	0	0	435,437	2,537,697	0	0	2,973,134
Mathews	0	0	0	0	24,990	146,732	0	0	171,722
Maysville	0	0	0	0	48,897	101,566	0	0	150,463
Mayview	0	0	0	0	11,726	0	0	0	11,726
McBaine	0	0	0	0	956	0	0	0	956
McCord Bend	0	0	0	0	10,111	0	0	0	10,111
McFall	0	0	0	0	5,684	0	0	0	5,684
McKittrick	0	0	0	0	2,821	0	0	0	2,821
Meadville	0	0	0	0	16,636	0	0	0	16,636
Memphis	0	0	0	0	85,183	247,350	0	0	332,533
Mendon	0	0	0	0	8,503	0	0	0	8,503
Mercer	0	0	0	0	13,045	0	0	0	13,045
Meriam Woods	0	0	0	0	35,125	16,660	0	0	51,785
Merwin	0	0	0	0	3,229	0	0	0	3,229

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Meta	0	0	0	0	10,205	22,580	0	0	32,785
Metz	0	0	0	0	3,264	0	0	0	3,264
Mexico	0	0	0	0	463,307	1,993,479	0	0	2,456,786
Miami	0	0	0	0	6,169	0	0	0	6,169
Middletown	0	0	0	0	8,501	12,444	0	0	20,945
Milan	0	0	0	0	76,126	218,876	0	0	295,002
Milford	0	0	0	0	2,023	0	0	0	2,023
Mill Spring	0	0	0	0	9,688	0	0	0	9,688
Millard	0	0	0	0	2,987	0	0	0	2,987
Miller	0	0	0	0	30,881	55,660	0	0	86,541
Milo	0	0	0	0	3,270	0	0	0	3,270
Mindenmines	0	0	0	0	15,403	0	0	0	15,403
Miner	0	0	0	0	46,778	781,000	10,144	0	837,922
Mineral Point	0	0	0	0	15,331	0	0	0	15,331
Miramiguoa Park	0	0	0	0	3,823	0	0	0	3,823
Missouri City	0	0	0	0	13,235	0	0	0	13,235
Moberly	0	0	0	0	543,706	4,703,005	0	0	5,246,711
Mokane	0	0	0	0	7,662	13,259	0	0	20,921
Moline Acres	10,950	0	0	0	110,204	0	0	0	121,154
Monett	0	0	0	0	284,409	2,384,413	0	0	2,668,822
Monroe City	0	0	0	0	108,510	430,508	0	0	539,018
Montgomery City	0	0	0	0	96,610	447,393	0	0	544,003
Montroello	0	0	0	0	4,732	0	0	0	4,732
Montrose	0	0	0	0	17,587	40,361	0	0	57,948
Mooreville	0	0	0	0	3,885	0	0	0	3,885
Morehouse	0	0	0	0	42,744	30,672	0	0	73,416
Morley	0	0	0	0	30,107	12,845	0	0	42,952
Morrison	0	0	0	0	5,840	7,538	0	0	13,378
Morrisville	0	0	0	0	12,998	0	0	0	12,998
Mosby	0	0	0	0	8,882	106,269	0	0	115,151
Moscow Mills	0	0	0	0	53,736	385,470	0	0	439,206
Mound City	0	0	0	0	50,623	110,216	0	0	160,839
Moundville	0	0	0	0	5,020	0	0	0	5,020
Mount Leonard	0	0	0	0	4,458	0	0	0	4,458
Mount Moriah	0	0	0	0	5,019	0	0	0	5,019

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
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City	Cigarette Tax (a.g)	County Private Car Tax (b.g)	County Stock Insurance for St. Louis (c.g)	Financial Inst. Tax (d.g)	Fuel Tax and Fee (e.g)	Local Sales Tax (f.g,j)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Mount Vernon	0	0	0	0	158,355	675,300	0	0	833,655
Mountain Grove	0	0	0	0	179,241	1,244,466	0	0	1,423,707
Mountain View	0	0	0	0	91,088	603,001	0	0	694,089
Napoleon	0	0	0	0	9,065	0	0	0	9,065
Naylor	0	0	0	0	25,692	39,670	18,766	0	84,128
Neck City	0	0	0	0	5,158	0	0	0	5,158
Neelyville	0	0	0	0	17,671	9,845	0	0	27,516
Nelson	0	0	0	0	8,020	0	0	0	8,020
Neosho	0	0	0	0	403,542	3,341,824	0	0	3,745,366
Nevada	0	0	0	0	352,545	2,957,276	0	0	3,309,821
New Bloomfield	0	0	0	0	21,981	25,514	0	0	47,495
New Cambria	0	0	0	0	9,120	5,203	0	0	14,323
New Florence	0	0	0	0	32,112	172,862	0	0	204,974
New Franklin	0	0	0	0	46,108	74,299	0	0	120,407
New Hampton	0	0	0	0	13,678	0	0	0	13,678
New Haven	0	0	0	0	74,145	273,488	0	0	347,633
New London	0	0	0	0	40,746	116,446	0	0	157,192
New Madrid	0	0	0	0	136,991	309,260	29,927	0	476,178
New Melle	0	0	0	0	6,853	30,912	2,434	0	40,199
Newark	0	0	0	0	3,710	0	0	0	3,710
Newburg	0	0	0	0	22,104	27,893	0	0	49,997
Newtonia	0	0	0	0	8,949	0	0	0	8,949
Newtown	0	0	0	0	6,536	0	0	0	6,536
Niangua	0	0	0	0	18,541	15,416	0	0	33,957
Nixa	0	0	0	0	335,845	2,362,363	0	0	2,698,208
Noel	0	0	0	0	53,944	263,135	0	0	317,079
Norborne	0	0	0	0	34,094	40,075	0	0	74,169
Normandy	38,321	0	0	0	209,255	101,062	0	0	348,638
North Kansas City	0	0	0	0	180,596	4,361,295	0	10,937,963	15,479,854
North Lilbourn	0	0	0	0	5,232	0	0	0	5,232
North Wardell	0	0	0	0	6,212	0	0	0	6,212
Northmoor	0	0	0	0	17,260	147,003	0	0	164,263
Northwoods	19,913	0	0	0	200,292	281,776	0	0	501,981
Norwood	0	0	0	0	20,400	41,287	0	0	61,687
Norwood Court	3,943	0	0	0	39,750	0	0	0	43,693

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
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City	Cigarette Tax (a.g)	County Private Car Tax (b.g)	County Stock Insurance for St. Louis (c.g)	Financial Inst. Tax (d.g)	Fuel Tax and Fee (e.g)	Local Sales Tax (f.g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Novelty	0	0	0	0	5,395	0	0	0	5,395
Novinger	0	0	0	0	22,059	0	0	0	22,059
Oak Grove	0	0	0	0	206,214	1,374,430	0	0	1,580,644
Oak Grove Village	0	0	0	0	16,088	0	0	0	16,088
Oak Ridge	0	0	0	0	8,279	0	0	0	8,279
Oakland	6,386	0	0	0	64,262	90,038	0	0	160,686
Oaks	0	0	0	0	5,444	0	0	0	5,444
Oakview	0	0	0	0	15,065	56,988	28,263	0	100,316
Oakwood	0	0	0	0	8,398	0	0	0	8,398
Oakwood Park	0	0	0	0	8,148	0	0	0	8,148
Odessa	0	0	0	0	173,222	1,041,629	0	0	1,214,851
O'Fallon	0	0	0	0	1,244,271	12,265,659	0	0	13,509,930
Old Appleton	0	0	0	0	3,361	0	0	0	3,361
Old Monroe	0	0	0	0	10,074	47,584	0	0	57,658
Olean	0	0	0	0	5,334	0	0	0	5,334
Olivette	30,579	0	0	0	307,764	462,579	63,864	0	864,786
Olympian Village	0	0	0	0	29,211	0	0	0	29,211
Oran	0	0	0	0	49,646	71,722	0	0	121,368
Oregon	0	0	0	0	38,321	0	0	0	38,321
Oronogo	0	0	0	0	31,776	30,197	0	0	61,973
Orrick	0	0	0	0	37,429	58,603	0	0	96,032
Osage Beach	0	0	0	0	126,836	7,029,160	0	0	7,155,996
Osborn	0	0	0	0	17,461	0	0	0	17,461
Osceola	0	0	0	0	32,496	87,150	0	0	119,646
Osgood	0	0	0	0	2,133	0	0	0	2,133
Oterville	0	0	0	0	20,178	25,278	0	0	45,456
Overland	72,347	0	0	0	714,920	0	0	0	787,267
Owensville	0	0	0	0	98,685	983,043	0	0	1,081,728
Ozark	0	0	0	0	282,055	1,874,443	0	0	2,156,498
Pacific	10,807	0	0	0	200,414	668,148	0	0	879,369
Pagedale	15,805	0	0	0	158,934	139,151	0	0	313,890
Palmyra	0	0	0	0	140,024	487,714	0	0	627,738
Paris	0	0	0	0	61,738	191,491	0	0	253,229
Park Hills	0	0	0	0	322,294	1,076,822	0	0	1,399,116
Parkdale	0	0	0	0	8,553	0	0	0	8,553

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City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Parkville	0	0	0	0	130,584	806,627	0	0	937,211
Parkway	\$ 0	0	0	0	11,411	15,007	0	0	26,418
Parma	0	0	0	0	38,007	25,925	1,056	0	64,988
Parnell	0	0	0	0	7,210	0	0	0	7,210
Pasadena Hills	4,709	0	0	0	47,399	66,330	4,510	0	122,948
Pasadena Park	2,085	0	0	0	20,970	29,480	0	0	52,535
Pascola	0	0	0	0	5,267	0	0	0	5,267
Passaic	0	0	0	0	1,639	0	0	0	1,639
Pattonburg	0	0	0	0	14,000	24,761	2,146	0	40,907
Paynesville	0	0	0	0	2,931	0	0	0	2,931
Peculiar	0	0	0	0	88,871	452,831	3,572	0	545,274
Penermon	0	0	0	0	3,484	0	0	0	3,484
Perry	0	0	0	0	28,268	110,814	0	0	139,082
Perryville	0	0	0	0	298,388	2,469,836	0	0	2,768,224
Pevely	0	0	0	0	134,203	606,684	0	0	740,887
Phillipsburg	0	0	0	0	7,569	0	0	0	7,569
Pickering	0	0	0	0	6,679	0	0	0	6,679
Piedmont	0	0	0	0	85,400	721,918	0	0	807,318
Pierce City	0	0	0	0	56,700	108,203	0	0	164,903
Pilot Grove	0	0	0	0	29,438	58,410	14,721	0	102,569
Pilot Knob	0	0	0	0	30,424	112,212	0	0	142,636
Pinelawn	30,249	0	0	0	191,281	318,797	0	0	540,327
Pineville	0	0	0	0	27,418	73,383	15,340	0	116,141
Plato	0	0	0	0	0	6,512	0	0	6,512
Platte City	0	0	0	0	138,608	1,029,174	0	0	1,167,782
Platte Woods	0	0	0	0	18,779	110,953	0	0	129,732
Plattsburg	0	0	0	0	94,191	307,274	0	0	401,465
Pleasant Hill	0	0	0	0	190,889	1,000,027	0	0	1,190,916
Pleasant Hope	0	0	0	0	18,401	62,095	3,582	0	84,078
Pleasant Valley	0	0	0	0	123,374	458,739	0	0	582,113
Pocahontas	0	0	0	0	5,162	0	0	0	5,162
Pollock	0	0	0	0	3,966	0	0	0	3,966
Polo	0	0	0	0	22,925	68,954	0	0	91,879
Poplar Bluff	0	0	0	0	686,550	6,127,771	0	0	6,814,321
Portage Des Sioux	0	0	0	0	17,668	17,013	0	0	34,681

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Portageville	0	0	0	0	137,335	422,918	0	0	560,253
Potosi	0	0	0	0	109,557	555,680	0	0	665,237
Powersville	0	0	0	0	3,395	0	0	0	3,395
Prairie Home	0	0	0	0	8,909	0	0	0	8,909
Prathersville	0	0	0	0	4,960	0	0	0	4,960
Preston	0	0	0	0	5,128	0	0	0	5,128
Princeton	0	0	0	0	42,350	100,552	0	0	142,902
Purcell	0	0	0	0	14,675	0	0	0	14,675
Purdin	0	0	0	0	9,010	0	0	0	9,010
Purdy	0	0	0	0	42,486	46,140	0	0	88,626
Puxico	0	0	0	0	39,890	103,574	0	0	143,464
Queen City	0	0	0	0	27,574	29,329	0	0	56,903
Quitman	0	0	0	0	1,907	0	0	0	1,907
Quilin	0	0	0	0	17,348	39,174	0	0	56,522
Randolph	0	0	0	0	2,207	72,618	0	0	74,825
Ravenwood	0	0	0	0	17,519	0	0	0	17,519
Raymondville	0	0	0	0	17,748	0	0	0	17,748
Raymore	0	0	0	0	336,910	3,415,054	0	0	3,751,964
Raytown	0	0	0	0	1,250,063	3,538,680	0	0	4,788,743
Rayville	0	0	0	0	7,627	0	0	0	7,627
Rea	0	0	0	0	2,425	0	0	0	2,425
Redings Mill	0	0	0	0	7,488	4,881	0	0	12,369
Reeds	0	0	0	0	4,481	0	0	0	4,481
Reeds Spring	0	0	0	0	17,892	100,282	0	0	118,174
Renick	0	0	0	0	8,496	0	0	0	8,496
Rensselaer	0	0	0	0	4,842	0	0	0	4,842
Republic	0	0	0	0	299,458	1,609,142	0	0	1,908,600
Revere	0	0	0	0	5,218	0	0	0	5,218
Rhineland	0	0	0	0	6,803	0	0	0	6,803
Rich Hill	0	0	0	0	56,771	72,845	0	0	129,616
Richards	0	0	0	0	4,131	0	0	0	4,131
Richland	0	0	0	0	78,815	254,982	0	0	333,797
Richmond	0	0	0	0	242,506	1,007,688	0	0	1,250,194
Richmond Hgts.	76,202	0	0	0	411,807	4,470,308	0	0	4,958,317
Ridgely	0	0	0	0	2,472	0	0	0	2,472

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**DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Ridgeway	\$ 0	0	0	0	18,462	33,925	0	0	52,387
Risco	0	0	0	0	16,973	16,459	0	0	33,432
Ritchey	0	0	0	0	2,813	0	0	0	2,813
River Bend	0	0	0	0	689	16,696	0	0	17,365
Riverside	0	0	0	0	122,765	892,090	114,266	5,877,989	7,007,110
Riverview	12,977	0	0	0	130,603	182,870	12,427	0	338,877
Rives	0	0	0	0	3,628	0	0	0	3,628
Rocheport	0	0	0	0	9,540	29,889	0	0	39,429
Rock Hill	22,801	0	0	0	205,054	771,647	0	0	999,502
Rock Port	0	0	0	0	59,096	266,241	27,333	0	352,670
Rockaway Beach	0	0	0	0	17,128	72,248	0	0	89,376
Rockville	0	0	0	0	7,309	8,397	0	0	15,706
Rogersville	0	0	0	0	50,730	283,537	0	0	334,267
Rolla	0	0	0	0	621,647	8,136,411	0	0	8,758,058
Roscoe	0	0	0	0	4,331	0	0	0	4,331
Rosebud	0	0	0	0	15,264	39,173	0	0	54,437
Rosendale	0	0	0	0	7,507	0	0	0	7,507
Roftville	0	0	0	0	4,179	0	0	0	4,179
Rush Hill	0	0	0	0	5,134	0	0	0	5,134
Rushville	0	0	0	0	12,037	0	0	0	12,037
Russellville	0	0	0	0	33,463	47,926	0	0	81,389
Rutledge	0	0	0	0	4,308	10,460	0	0	14,768
Saginaw	0	0	0	0	13,644	17,252	0	0	30,896
Salem	0	0	0	0	190,998	1,268,788	0	0	1,459,786
Salisbury	0	0	0	0	74,087	158,491	0	0	232,578
Sarcozie	0	0	0	0	54,976	168,155	0	0	223,131
Savannah	0	0	0	0	186,320	521,954	0	0	708,274
Schell City	0	0	0	0	11,851	0	0	0	11,851
Scotsdale	0	0	0	0	8,497	3,634	0	0	12,131
Scott City	0	0	0	0	181,708	538,513	0	0	720,221
Sedalla	0	0	0	0	821,965	8,684,195	0	0	9,506,160
Sedgewickville	0	0	0	0	6,800	0	0	0	6,800
Seligman	0	0	0	0	29,812	105,171	0	0	134,983
Senath	0	0	0	0	67,021	63,722	0	0	130,743
Seneca	0	0	0	0	82,106	295,690	0	0	377,796

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Seymour	0	0	0	0	70,892	160,830	0	0	231,722
Shelbina	0	0	0	0	84,579	270,746	0	0	355,325
Shelbyville	0	0	0	0	25,793	29,433	0	0	55,226
Sheldon	0	0	0	0	20,278	20,203	0	0	40,481
Sheridan	0	0	0	0	7,345	0	0	0	7,345
Shoal Creek Drive	0	0	0	0	15,153	0	0	0	15,153
Shoal Creek Estates	0	0	0	0	1,425	0	0	0	1,425
Shrewsbury	97,298	0	0	0	267,384	1,031,372	0	0	1,396,054
Sibley	0	0	0	0	14,654	0	0	0	14,654
Sikeston	0	0	0	0	710,436	5,349,729	0	0	6,060,165
Silex	0	0	0	0	8,249	27,706	3,526	0	39,481
Silver Creek	0	0	0	0	22,868	24,545	0	0	47,413
Skidmore	0	0	0	0	15,356	0	0	0	15,356
Slater	0	0	0	0	87,596	214,841	0	0	302,437
Smithton	0	0	0	0	21,377	15,697	0	0	37,074
Smithville	0	0	0	0	161,305	1,029,871	53,899	0	1,245,075
South Gifford	0	0	0	0	2,778	0	0	0	2,778
South Gorin	0	0	0	0	5,580	0	0	0	5,580
South Greenfield	0	0	0	0	5,056	0	0	0	5,056
South Lineville	0	0	0	0	1,581	0	0	0	1,581
Southwest City	0	0	0	0	29,537	117,944	31,689	0	179,170
Sparta	0	0	0	0	38,402	70,425	0	0	108,827
Spickard	0	0	0	0	13,148	5,192	0	0	18,340
Springfield	0	0	0	0	5,973,217	44,874,825	2,968,974	0	53,817,016
Stanberry	0	0	0	0	52,391	51,424	0	0	103,815
Stark City	0	0	0	0	5,768	0	0	0	5,768
Steele	0	0	0	0	95,600	182,803	0	0	278,403
Steelville	0	0	0	0	59,345	308,455	0	0	367,800
Stella	0	0	0	0	6,302	2,684	0	0	8,986
Stewartsville	0	0	0	0	30,525	53,356	0	0	83,881
Ste. Genevieve	0	0	0	0	182,047	1,082,762	60,568	0	1,325,377
Stockton	0	0	0	0	72,105	388,615	19,273	0	479,993
Stofesbury	0	0	0	0	1,741	0	0	0	1,741
Stotts City	0	0	0	0	9,922	0	0	0	9,922
Stoutland	0	0	0	0	7,902	9,658	0	0	17,560

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Stoutsville	\$	0	0	0	1,415	0	0	0	1,415
Stover	0	0	0	0	39,588	135,695	0	0	175,283
Strafford	0	0	0	0	60,958	279,033	0	0	339,991
Strasburg	0	0	0	0	5,315	0	0	0	5,315
Sturgeon	0	0	0	0	36,402	67,138	0	0	103,540
St. Ann	57,237	0	0	0	575,868	2,770,537	0	0	3,403,642
St. Charles	0	0	0	0	2,263,134	14,033,171	0	9,159,863	25,456,168
St. Clair	0	0	0	0	169,562	802,118	0	0	971,680
St. Elizabeth	0	0	0	0	11,309	17,516	0	0	28,825
St. George	5,399	0	0	0	54,322	0	0	0	59,721
St. James	0	0	0	0	142,137	644,997	0	0	787,134
St. John	29,350	0	0	0	295,234	471,535	0	0	796,119
St. Joseph	0	0	0	0	2,986,350	18,882,569	0	1,603,830	23,472,749
St. Louis	0	51,334	61,546	537,384	15,897,666	132,129,214	19,455,532	5,805,647	173,938,323
St. Martins	0	0	0	0	35,321	34,975	0	0	70,296
St. Mary	0	0	0	0	17,265	32,321	0	0	49,586
St. Paul	0	0	0	0	55,959	0	0	0	55,959
St. Peters	0	0	0	0	1,874,400	17,962,564	0	0	19,836,964
St. Robert	0	0	0	0	90,882	2,310,272	0	0	2,401,154
St. Thomas	0	0	0	0	11,245	9,984	0	0	21,229
Sugar Creek	0	0	0	0	160,430	330,238	31,056	0	521,724
Sullivan	0	0	0	0	245,401	1,983,190	0	0	2,228,591
Summersville	0	0	0	0	22,879	56,243	0	0	79,122
Sumner	0	0	0	0	5,777	0	0	0	5,777
Sunrise Beach	0	0	0	0	11,045	147,542	17,039	0	175,626
Sunset Hills	32,828	0	0	0	330,579	1,137,918	0	0	1,501,325
Sweet Springs	0	0	0	0	66,012	190,946	0	0	256,958
Sycamore Hills	2,820	0	0	0	28,404	0	0	0	31,224
Syracuse	0	0	0	0	7,330	0	0	0	7,330
Table Rock	0	0	0	0	6,561	9,942	0	0	16,503
Tallapoosa	0	0	0	0	7,713	0	0	0	7,713
Taneyville	0	0	0	0	12,986	10,068	0	0	23,054
Taos	0	0	0	0	34,189	22,265	0	0	56,454
Tarkio	0	0	0	0	85,957	161,931	0	0	247,888
Thayer	0	0	0	0	85,783	339,022	0	0	424,805

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Theodosia	0	0	0	0	9,729	49,457	0	0	59,186
Tightwad	0	0	0	0	2,301	0	0	0	2,301
Tina	0	0	0	0	8,040	0	0	0	8,040
Tindall	0	0	0	0	2,254	0	0	0	2,254
Tipton	0	0	0	0	106,989	186,087	0	0	293,076
Town and Country	44,470	0	0	0	447,618	2,573,605	0	0	3,065,693
Tracy	0	0	0	0	10,328	1,197	0	0	11,525
Trenton	0	0	0	0	252,887	1,046,614	0	0	1,299,501
Trimble	0	0	0	0	17,491	7,827	0	0	25,318
Triplett	0	0	0	0	2,493	0	0	0	2,493
Troy	0	0	0	0	212,945	2,757,126	0	0	2,970,071
Truesdale	0	0	0	0	13,853	55,115	0	0	68,968
Truxton	0	0	0	0	3,805	0	0	0	3,805
Turney	0	0	0	0	6,353	0	0	0	6,353
Tuscumbia	0	0	0	0	7,423	11,067	0	0	18,490
Twin Bridges	0	0	0	0	1,765	0	0	0	1,765
Twin Oaks	1,787	0	0	0	17,946	247,426	0	0	267,159
Umber View Heights	0	0	0	0	1,743	0	0	0	1,743
Union	0	0	0	0	281,026	2,228,527	0	0	2,509,553
Union Star	0	0	0	0	17,725	0	0	0	17,725
Unionville	0	0	0	0	82,528	170,639	0	0	253,167
Unity Village	0	0	0	0	5,695	0	0	0	5,695
University City	158,185	0	0	0	1,591,411	2,384,070	151,385	0	4,285,051
Uplands Park	1,958	0	0	0	19,695	27,683	1,873	0	51,209
Urbana	0	0	0	0	15,450	41,497	0	0	56,947
Urich	0	0	0	0	20,430	84,255	0	0	104,685
Utica	0	0	0	0	11,770	0	0	0	11,770
Valley Park	21,415	0	0	0	216,340	667,757	0	0	905,512
Van Buren	0	0	0	0	35,669	175,080	0	0	210,749
Vandalia	0	0	0	0	115,786	449,457	0	0	565,243
Vandiver	0	0	0	0	3,229	87,765	0	0	90,994
Vanduser	0	0	0	0	9,066	0	0	0	9,066
Velda City	0	0	0	0	55,620	91,942	0	0	147,562
Velda Park	6,538	0	0	0	0	0	0	0	6,538
Velda Village Hills	4,928	0	0	0	59,734	70,108	0	0	134,770

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a.g)	County Private Car Tax (b.g)	County Stock Insurance for St. Louis (c.g)	Financial Inst. Tax (d.g)	Fuel Tax and Fee (e.g)	Local Sales Tax (f.g,j)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Verona	\$ 0	0	0	0	25,636	26,679	0	0	52,315
Versailles	0	0	0	0	100,809	840,834	0	0	941,643
Viburnum	0	0	0	0	32,043	63,627	0	0	95,670
Vienna	0	0	0	0	25,372	129,036	7,255	0	161,663
Village of Aulville	0	0	0	0	3,222	0	0	0	3,222
Village of Pinhook	0	0	0	0	2,054	0	0	0	2,054
Village of Plato	0	0	0	0	2,951	0	0	0	2,951
Vinita Park	8,001	0	0	0	80,518	244,877	19,910	0	353,306
Vinita Terrace	1,289	0	0	0	12,961	18,295	0	0	32,545
Vista	0	0	0	0	2,146	0	0	0	2,146
Waco	0	0	0	0	3,525	0	0	0	3,525
Walker	0	0	0	0	11,444	0	0	0	11,444
Walnut Grove	0	0	0	0	24,072	35,245	0	0	59,317
Wardell	0	0	0	0	12,409	12,666	0	0	25,075
Wardville	0	0	0	0	30,005	25,132	0	0	55,137
Warrensburg	0	0	0	0	646,038	3,240,613	202,338	0	4,088,989
Warrenton	0	0	0	0	187,966	2,064,716	0	0	2,252,682
Warsaw	0	0	0	0	76,765	993,900	0	0	1,070,665
Warson Woods	8,218	0	0	0	82,699	221,175	0	0	312,092
Washburn	0	0	0	0	16,505	34,144	0	0	50,649
Washington	0	0	0	0	502,266	4,006,711	194,634	0	4,703,611
Watson	0	0	0	0	5,305	0	0	0	5,305
Waverly	0	0	0	0	33,703	59,150	0	0	92,853
Wayland	0	0	0	0	17,311	17,388	0	0	34,699
Waynesville	0	0	0	0	137,259	700,077	0	0	837,336
Weatherby	0	0	0	0	4,350	0	0	0	4,350
Weatherby Lake	0	0	0	0	71,152	0	0	0	71,152
Weaubleau	0	0	0	0	19,460	25,673	0	0	45,133
Webb City	0	0	0	0	353,052	2,205,949	0	0	2,559,001
Webster Groves	94,066	0	0	0	946,953	2,316,158	0	0	3,357,177
Weldon Spring	0	0	0	0	114,580	178,283	0	0	292,863
Weldon Spring Hgts.	0	0	0	0	3,626	0	0	0	3,626
Wellington	0	0	0	0	32,025	0	0	0	32,025
Wellston	12,525	0	0	0	125,696	180,147	0	0	318,368
Wellsville	0	0	0	0	58,473	121,338	0	0	179,811

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DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2002

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
Wentworth	0	0	0	0	5,714	0	0	0	5,714
Wentzville	0	0	0	0	233,927	3,887,317	707,532	0	4,828,776
West Alton					34,150	0			34,150
West Line	0	0	0	0	4,066	0	0	0	4,066
West Plains	0	0	0	0	409,680	3,622,312	0	0	4,031,992
West Sullivan	0	0	0	0	3,935	4,456	0	0	8,391
Westboro	0	0	0	0	7,091	0	0	0	7,091
Weston	0	0	0	0	64,623	221,484	20,420	0	306,527
Westphalia	0	0	0	0	12,403	36,919	6,935	0	56,257
Westwood	1,169	0	0	0	11,769	0	0	0	12,938
Wheatland	0	0	0	0	15,363	18,364	0	0	33,727
Wheaton	0	0	0	0	27,737	42,653	0	0	70,390
Wheeling	0	0	0	0	11,329	0	0	0	11,329
Whiteside	0	0	0	0	3,005	0	0	0	3,005
Whitewater	0	0	0	0	4,415	0	0	0	4,415
Wilbur Park	2,036	0	0	0	20,483	28,814	0	0	51,333
Wildwood	98,570	0	0	0	997,567	1,332,124	0	0	2,428,261
Willard	0	0	0	0	108,930	526,525	17,479	0	652,934
Williamsville	0	0	0	0	15,793	29,333	0	0	45,126
Willow Springs	0	0	0	0	85,642	359,326	0	0	444,968
Wilson City	0	0	0	0	7,734	0	0	0	7,734
Winchester	7,034	0	0	0	70,754	0	0	0	77,788
Windsor	0	0	0	0	125,594	306,349	0	0	431,943
Winfield	0	0	0	0	28,531	82,505	0	0	111,036
Winona	0	0	0	0	48,359	132,925	0	0	181,284
Winston	0	0	0	0	10,210	0	0	0	10,210
Woods Heights	0	0	0	0	29,677	27,609	4,866	0	62,152
Woodson Terrace	17,363	0	0	0	174,732	330,727	16,625	0	539,447
Woodbridge	0	0	0	0	2,077	0	0	0	2,077
Worth	0	0	0	0	4,047	0	0	0	4,047
Worthington	0	0	0	0	3,648	0	0	0	3,648
Wright City	0	0	0	0	56,701	282,865	0	0	339,566
Wyaconda	0	0	0	0	13,504	6,500	0	0	20,004
Wyatt	0	0	0	0	15,178	9,139	0	0	24,317
Zalma	0	0	0	0	3,595	0	0	0	3,595

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)									
TOTALS	\$ 3,025,791	51,334	61,546	537,384	145,420,515	845,804,767	50,933,063	72,856,165	1,118,490,565

(a) See page 80 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 93.

(b) See page 58 for a description of county private car tax.

(c) See page 58 for a description of county stock insurance.

(d) See page 81 for a description of financial institutions tax. Cities are possible recipients of the tax.

(e) See pages 82, 131, and 135 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.

(f) See page 86 for a description of local sales tax.

(g) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 80 thru 82 and 86 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 131, 132, and 134 thru 137.

(h) See page 86 for a description of local option use tax.

(i) See page 89 and 138 for a description of riverboat gaming gross receipt tax and admission fees.

(j) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 93.



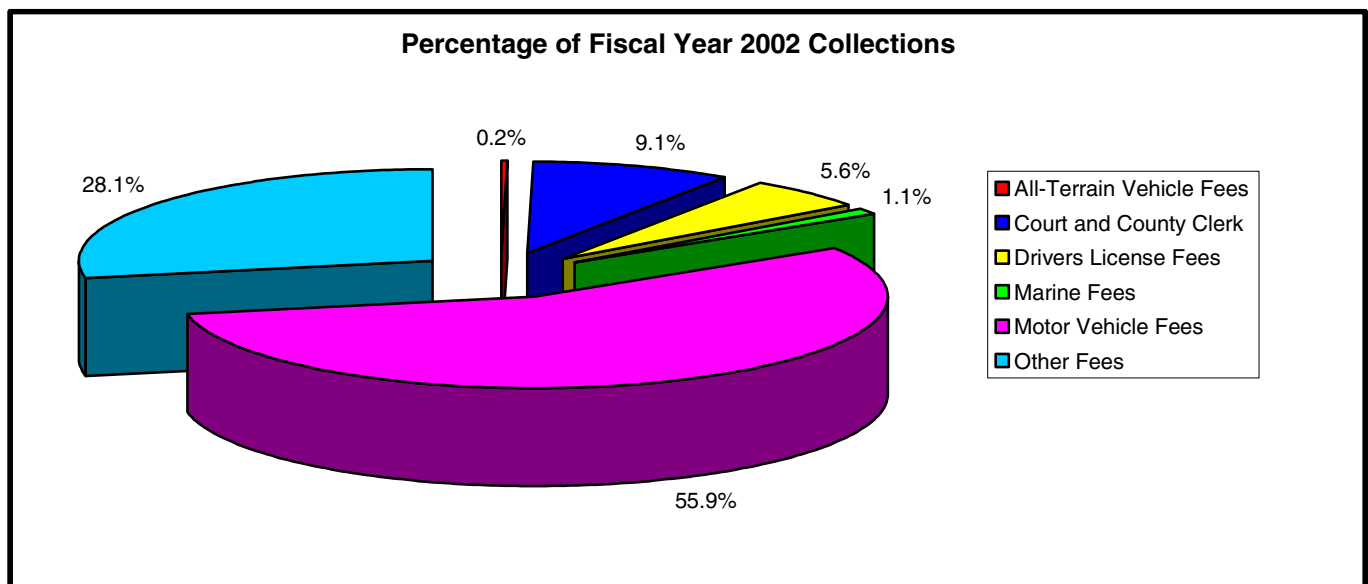
Missouri Department of Revenue

Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2002 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY 02 Amount Collected	FY 01 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$991,497	758,849	30.7 %
Court and County Clerk and Recorder Fees	40,958,045	35,003,256	17.0
Drivers License Fees	24,970,607	24,395,879	2.4
Marine Fees	4,870,176	4,742,899	2.7
Motor Vehicle Fees*	251,070,278	277,379,976	-9.5
Other Fees	125,890,803	115,643,608	8.9
Total Collections	\$448,751,406	457,924,467	-2.0 %



*Fiscal Year 2001 Motor Vehicle Fees were restated to include Children's Trust Fund specialty plate fees of \$71,957.

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

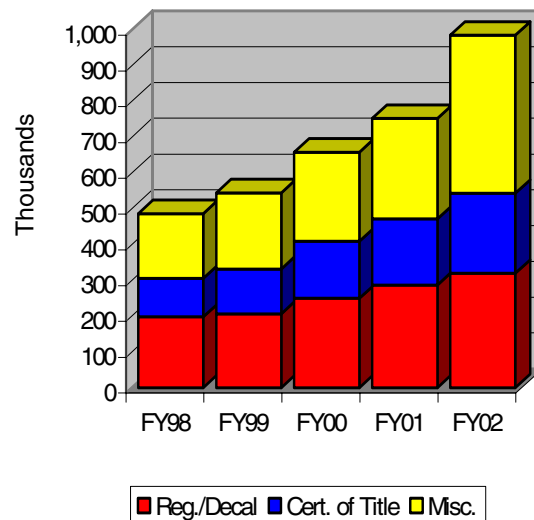
This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cert. of Title	Variable	\$223,123	21.1 %
Grade Cross	\$0.25	6,826	6.0
Reg./Decal	10.00	319,790	11.3
<u>Misc.</u>	<u>Variable</u>	<u>441,758</u>	<u>57.3</u>
<u>Total Collections</u>		<u>\$991,497</u>	<u>30.7 %</u>

5 Year History of Collections



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 41 and 44, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

See next page for additional fee types and collection amounts.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Assoc/Probate	Variable	\$6,793,119	0.8 %
Circuit Clerk	Variable	5,867,772	-0.4
Court Auto.	\$7.00	4,341,979	-2.0
Crime Victims	Variable	8,826,417	21.6
Domestic	3.00	231,985	12.2
Living Center	0.50	318,608	53.7
Merchant	5.00	10,053	-0.9
Missouri CASA	2.00	56,983	100.0
Motorcycle	2.75 to 20.00	2,154	100.6
Recorders	Variable	12,647,575	61.8
School Bldg.	Variable	1,442,546	-36.0
Spinal Cord Injury	2.00	144,838	100.0
Pros. Attny.	0.50	274,016	48.3
Total Collections		\$40,958,045	17.0 %

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

Motorcycle Safety Fee

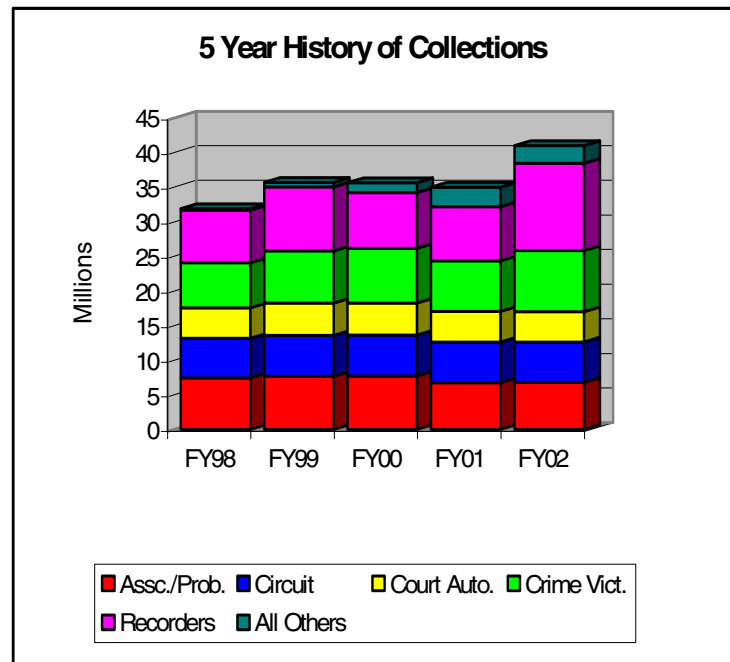
This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.



The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. The fee is authorized by Section 59.319, RSMo.

The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any instrument. The fee is authorized by Section 59.800, RSMo.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Department of Revenue.

Spinal Cord Injury Fee

This is a judgment entered by courts (including municipal courts) against defendants for intoxication related offenses. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

DRIVERS LICENSE FEES

Commercial Drivers License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

Fee Type	Rate*	FY02 Amount Collected	Percent Increase/ Decrease From FY01
CDL	\$25.00	\$237,360	-5.2 %
Drivers License			
Operator	7.50/15.00	13,992,794	2.3
Chauffeur	15.00/30.00	2,783,409	13.8
Commercial	20.00/40.00	3,067,005	-0.4
Motorcycle	7.50/15.00	1,370	11.4
ID Card	3.00/6.00	1,103,269	11.9
Instr. Permit	Variable	261,178	-19.9
Organ Donor	1.00	277,415	-26.1
Reinstatement	Variable	2,987,982	-2.4
Misc.	Variable	258,825	31.7
Total Collections		\$24,970,607	2.4 %

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

DRIVERS LICENSE FEES (continued)

Organ Donor Contribution

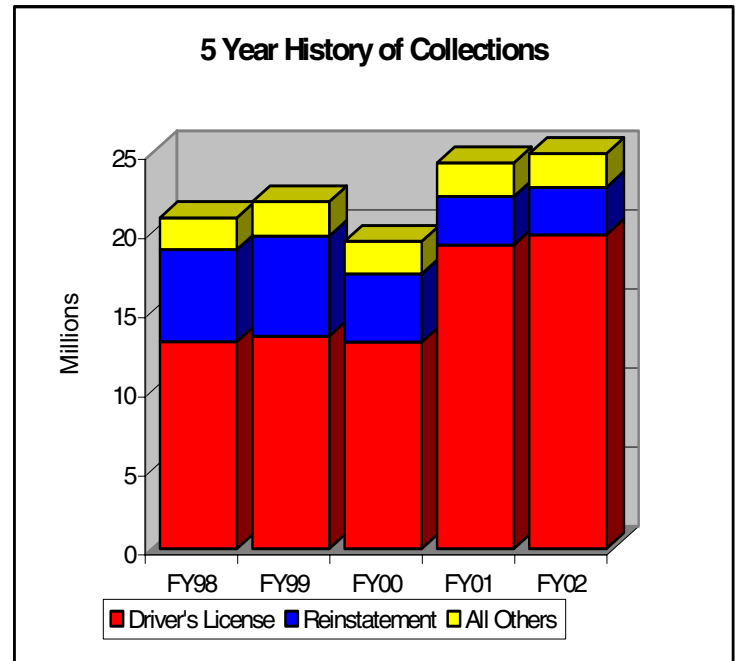
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within sixty days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

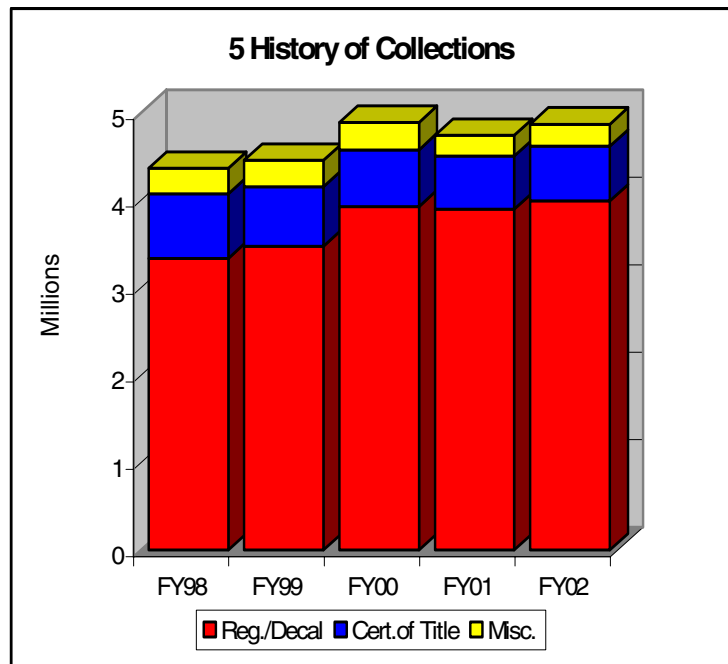
<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cert. of Title	Variable	\$627,562	3.4 %
Reg./Decal	Variable	3,992,497	2.4
Misc.	Variable	250,117	5.4
<u>Total Collections</u>		<u>\$4,870,176</u>	<u>2.7 %</u>

Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis that is determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Sections 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$1,188,651 collected by the Division of Motor Vehicle and Drivers Licensing and \$10,825 collected by the Highway Reciprocity Commission. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Alt. Fuel Decal	Variable	\$198,189	-11.6 %
Apportioned	Variable	61,850,530	5.0
Blindness Ed.	\$1.00	218,405	92.6
Cab Card	2.00	124,948	-9.2
Cert. of Title	8.50	17,812,531	4.9
Children's Trust	25.00	111,686	55.2
Dup. Plate	8.50	649,350	0.6
Grade Cross	0.25	1,199,476	-16.4
Hunter Permit	25.00	925	-42.2
Motor Fuel	10.00	87,262	8.4
MV Trip Permit	Variable	4,510,191	7.8
Pro. Cab Card	2.00	11,422	-1.4
Recip. Trip	10.00	139,530	12.8
Registration	Variable	135,765,595	-17.8
Revenue Trnsf.	Variable	11,431	-3.1
72 Hr. License	5.00	1,510	106.8
World War II	10.00	11,683	11.4
Misc.	Variable	28,365,614	-2.8
Total Collections		\$251,070,278	-9.5 %

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo.

Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

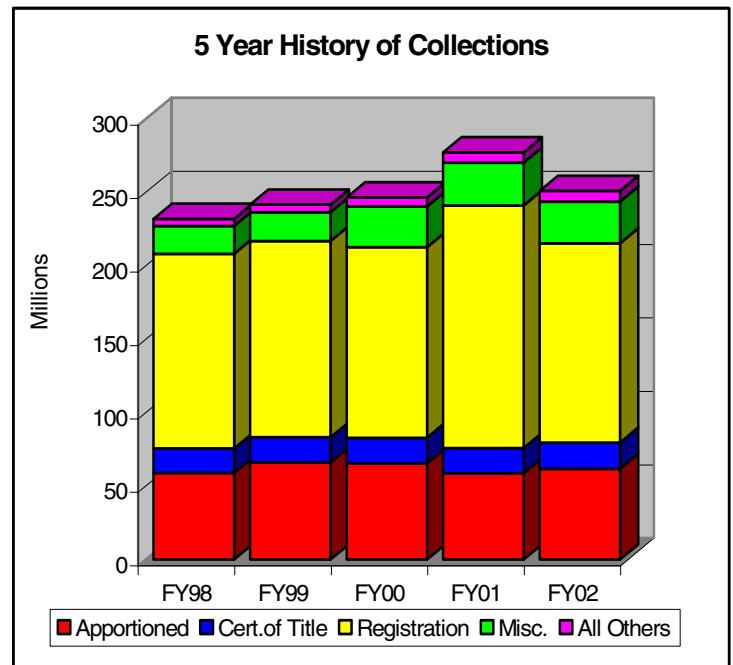
Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

See next page for additional fee types and collection amounts.



Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

MOTOR VEHICLE FEES (continued)

Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

OTHER FEES

Boll Weevil Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of 1 percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Boll Weevil	Variable	\$3,967,117	100.0 %
Gaming	\$2.00	97,215,054	3.5
IFTA Penalties	Variable	111,980	7.5
IRP Late Filer	100.00	130,408	-7.6
IRP Late Pymt.	Variable	102,890	-19.0
MV Comm.	Variable	988,446	0.5
Petroleum	Variable	2,415,488	0.6
Publication	Variable	1,995,746	1.5
Rural Electric	10.00	470	0.0
Storage Tank	100.00	16,834,815	21.6
Tire	0.50	2,101,089	0.8
Tobacco	100.00	27,300	14.2
<u>Total Collections</u>		<u>\$125,890,803</u>	<u>8.9 %</u>

See next page for additional fee types and collection amounts.

OTHER FEES (continued)

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

Petroleum Inspection Fee

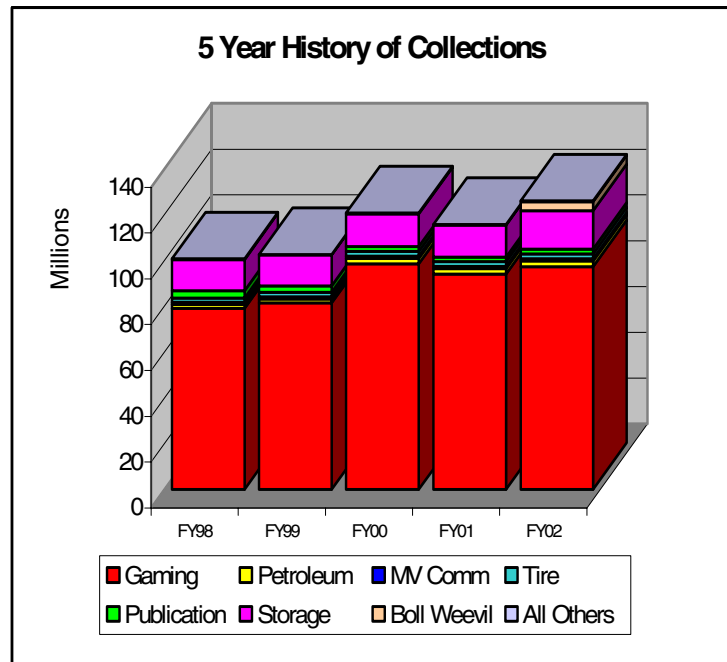
This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$289,054 collected by the Division of Administration, \$27,068 collected by the Division of Taxation and Collection, \$1,656,092 collected by the Division of Motor Vehicle and Drivers Licensing, and \$23,532 collected by the Highway Reciprocity Commission. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.



Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

Unaudited

**DEPARTMENT OF REVENUE
DRIVERS LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	Fiscal Year				
	2002	2001	2000	1999	1998
Licenses Issued					
Operator	1,362,131	1,328,095	1,277,300	1,311,832	1,318,528
Chauffeur	130,077	112,152	115,628	123,585	105,141
Commercial	98,371	98,015	87,056	90,565	90,186
Motorcycle	106	99	88	59	110
Identification Cards	214,149	190,232	175,551	162,227	140,919
Instruction Permits	164,100	196,888	177,635	169,355	164,040
Organ Donor	277,288	376,293	468,628	373,458	367,465
Record Searches	926,717	1,033,363	1,096,144	1,456,825	1,722,445
Reinstatements	76,276	74,771	76,857	74,000	67,280
Miscellaneous					
License Applications	70,685	79,200	85,489	79,382	65,134
School Bus Permits	7,909	15,271	4,470	4,280	4,476
Certified Records	4,072	4,198	4,551	3,990	5,057
Address Changes	16,619	15,525	12,723	8,667	4,798
Other	320,845	253,270	142,663	130,817	114,207
Total Drivers License Transactions	3,669,345	3,777,372	3,724,783	3,989,042	4,169,786
Percent Increase/Decrease From Prior Year	-2.86%	1.41%	-6.62%	-4.33%	-10.99%

Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	Fiscal Year				
	2002	2001	2000	1999	1998
Vehicle Registration					
Passenger	3,199,623	4,002,183	3,061,191	3,030,693	3,010,056
Trucks	1,370,637	1,650,894	1,301,773	1,276,624	1,252,507
Buses	12,260	13,022	12,812	11,512	11,263
Motorcycles	83,171	92,873	61,953	56,459	53,874
Trailers	317,677	334,023	350,833	324,797	345,548
Recreational Vehicles	33,322	27,699	21,972	21,776	22,188
Replacement Plates/Tabs	90,196	86,825	74,701	110,647	37,745
Miscellaneous	20,963	20,761	21,104	19,881	20,717
Titles					
Original	1,705,611	1,642,182	1,614,142	1,194,723	1,176,653
Lienholder	312,172	300,593	394,288	541,651	523,011
Duplicate	92,478	88,150	86,965	79,743	74,254
Salvage	61,572	60,776	29,686	52,272	49,722
Repossessed	35,691	34,523	54,973	28,274	29,170
Quick Title Fee	286,388	259,585	250,198	218,076	193,819
Miscellaneous	22,511	19,654	15,219	13,693	13,613
Temporary Permits	617,405	545,761	496,523	461,318	427,467
Miscellaneous					
License Transfers	400,815	361,177	390,908	392,899	375,471
Code L	4,449	5,802	169,206	526,900	510,308
Plate Reservations	173,451	225,020	168,652	166,847	168,451
Dealer Plates	79,737	78,867	76,480	73,889	70,787
Record Searches	51,479	365	115,109	146,939	83,599
Penalty Fees	633,884	736,836	752,477	730,434	626,241
Disabled Placards	358,718	323,917	307,293	280,380	279,863
Other	53,930	57,661	67,373	68,356	74,228
Total Motor Vehicle Transactions	10,018,140	10,969,149	9,895,831	9,828,783	9,430,555
Percent Increase/Decrease From Prior Year	-8.67%	10.85%	0.68%	4.22%	1.14%

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	Fiscal Year				
	2002	2001	2000	1999	1998
Marine Titles					
Watercraft Original Title	50,309	50,047	56,571	54,784	55,247
Watercraft Duplicate Title	2,867	2,671	2,629	2,338	2,263
Outboard Motor Original Title	32,035	30,774	35,400	46,371	57,566
Outboard Motor Duplicate Title	1,348	1,317	1,392	1,503	1,576
Other	4,581	4,240	1,275	1,304	1,149
Marine Registrations					
Watercraft/Motorboat Decals	110,776	112,429	119,405	113,504	116,500
Outboard Motor Decals	27,348	26,999	31,304	41,223	52,010
Documented Vessels	4,994	4,759	5,090	4,800	4,066
Miscellaneous					
Replacement Decals	801	746	1,279	1,718	2,600
Dealer Registrations	3,675	3,626	4,125	4,230	3,962
Watercraft Numbers	17,548	17,366	20,235	19,591	20,351
Title Penalties	5,348	4,968	5,471	5,839	5,844
Boat Identification Plates	756	686	750	814	946
Other	764	1,750	4,426	4,264	4,275
Total Marine Transactions	263,150	262,378	289,352	302,283	328,355
Percent Increase/Decrease From Prior Year	0.29%	-9.32%	-4.28%	-7.94%	0.98%

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	Fiscal Year				
	2002	2001	2000	1999	1998
Titles					
	25,386	21,236	20,693	20,175	16,868
Registration/Decals					
	29,498	26,778	23,862	20,217	19,353
Miscellaneous					
	6,910	5,076	4,476	3,840	3,237
Total All-Terrain Vehicle Transactions	61,794	53,090	49,031	44,232	39,458
Percent Increase/Decrease From Prior Year	16.39%	8.28%	10.85%	12.10%	27.04%



Missouri Department of Revenue

Non-Appropriated Funds

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. State Fair Grandstand/Event Escrow Account	\$ 896,033	1,584,458	1,398,042	1,082,449	Cash	1,082,449
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 334,007	942,130	823,454	452,683	Cash	452,684
Montgomery Ward Multistate Fund	1,084,221	9,693	0	1,093,914	Cash	1,093,914
Special Consumer Education Fund	1,489	5	1,494	0	Cash	0
Credit Source Settlement Fund	362,960	3,049	38,177	327,832	Cash	327,832
PCH Settlement Account	0	23,071,567	7,438,772	15,632,795	Cash	15,632,795
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 2,129,837	30,410,193	29,111,114	3,428,916	Cash	3,428,916
Inmate Canteen Fund	4,456,950	26,418,629	26,571,907	4,303,672	Cash	4,303,672
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 286,794,310	208,614,000	180,695,175	314,713,135	Cash, TI	1,888,778
Missouri Development Finance Board	36,665,997	3,849,878	1,373,907	39,141,968	Cash, TI, Rec, Eq, Pre Exp	100,731,764
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf: Trust Fund	\$ 249,214	9,486	2,228	256,472	Cash, CS	239,901
Student and Activities Fund	55,156	212,089	208,362	58,883	Cash	58,883
Missouri School for the Blind: Trust Fund	5,813,921	1,880,944	1,104,480	6,590,385	Cash, TN, FA, CS	7,717,733
Activities Fund	20,746	168,613	136,596	52,763	Cash	52,763
Student Fund	13,050	3,458	12,025	4,483	Cash	4,483
Handicapped Children's Trust Fund	353,877	13,094	3,551	363,420	Cash, CS	338,818

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 2001				June 30, 2002	(a)		
(continued from previous page)								
DEPARTMENT OF HIGHER EDUCATION:								
Missouri Student Loan Program Atom Account	\$	147,694	242,787,886	242,787,206	148,374		Cash	148,374
Central Missouri State University:								
Current General Fund		18,467,317		53,959,353	12,673,012		Cash, CD, Inv	12,673,012
Current Restricted Fund		1,158,382	12,494,393	13,170,421	482,354		Cash, CD	482,354
Auxiliary Services Designated		536,940	25,618,488	25,078,043	1,077,385		Cash, CD, Inv	1,077,385
Loan Funds - Restricted Fund		7,093,335	575,200	408,270	7,260,265		TN	7,260,265
Endowment and Similar Restricted Fund		1,298,402	34,034	265,070	1,067,366		CD	1,067,366
Unexpended Plant Restricted Fund		6,003,144	5,114,019	3,161,712	7,955,451		Cash, CD	7,955,451
Harris-Stowe State College:								
Current Funds - Unrestricted:								
Tuition and Student Fees	\$	3,758,658	3,862,689	3,337,033	4,284,314		Cash, Rec	4,284,314
Other Revenues		321,922	258,283	223,134	357,071		Cash, Rec	357,071
Current Funds - Restricted:								
Federal Grants and Contracts		(231,049)	4,979,640	4,979,639	(231,048)		Cash, Rec	(231,048)
Other Revenue		402,411	617,688	651,226	368,873		Cash, Rec	368,873
Loan Fund		40,767	3,082	203	43,646		Rec	43,646
Endowment		643,739	15,512	0	659,251		Cash, TI	659,251
Plant		6,150,751	229,465	579,382	5,800,834		Cash, Rec, TI	5,800,834
Lincoln University:								
Current Funds - Unrestricted	\$	7,271,459	26,599,831	27,853,983	6,017,307		Cash, TI, Rec	6,017,307
Restricted Fund		442,490	13,913,987	13,913,987	442,490		Cash, TI, Rec	442,490
Auxiliary Fund		1,197,665	3,116,533	3,097,118	1,217,080		Cash, TI, Rec	1,217,080
Missouri Southern State College:								
Current Fund	\$	1,375,447	27,274,908	27,925,798	724,557		Cash, Rec, Inv, TI, Pre Exp	4,595,873
Auxiliary Fund		258,681	4,572,727	4,276,941	554,467		Cash, Inv, TI	610,065
Plant Fund		87,896,882	17,963,599	15,545,199	90,315,282		Cash, Rec, Eq, TI	112,016,886

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
Missouri Western State College:						
Education and General:						
Student Fees	\$ 0	14,885,898	14,885,898	0	----	0
Interest Income	0	221,421	221,421	0	----	0
State Vocational Reimbursements	0	24,711	24,711	0	----	0
Reimbursement from Auxiliary	0	102,000	102,000	0	----	0
Miscellaneous Income	0	1,121,826	1,121,826	0	----	0
Auxiliary Services:						
Student Fees	0	1,127,871	1,127,871	0	----	0
Federal Government Income	0	20,025	20,025	0	----	0
Sales and Services	0	4,945,020	4,945,020	0	----	0
Interest Income	0	120,351	120,351	0	----	0
Other Income:						
Revenue Bond Proceeds	1,020,759	60,206	0	1,080,965	TN, Cash, CD	1,080,965
Interest Income	0	10,884	10,884	0	----	0
District Taxation	0	718	718	0	----	0
Northwest Missouri State University:						
Current Fund:						
General Operating and Designated	\$ 5,104,128	38,626,716	40,611,508	3,119,336	Cash, Inv, Rec	8,593,066
Auxiliary Enterprises	0	14,006,469	14,006,469	0	Inv, Rec	3,064,248
Restricted	573,638	6,084,133	6,084,744	573,027	Cash	573,027
Loan Fund	2,816,020	122,654	102,150	2,836,524	Cash, Rec	2,870,157
Endowment Fund	1,753,364	52,308	1,805,672	0	----	0
Plant Fund:						
Renewals and Replacements	480,087	865,362	660,148	685,301	Cash	685,301
Retirement of Indebtedness	1,852,634	3,894,373	3,618,721	2,128,286	Cash	2,128,286
Investment in Plant	142,875,195	0	0	142,875,195	Land, Bldg, Eq	142,875,195
Southeast Missouri State University:						
Current Fund						
Loan Fund	\$ 21,497,874	82,305,327	82,938,126	20,865,075	Cash, TI, Rec	20,865,075
Endowment and Similar Funds	4,428,102	266,178	31,489	4,662,791	Cash, Rec	4,662,791
Plant Fund	4,108,296	258,260	0	4,366,556	TI	4,366,556
Agency Fund	196,038,931	8,777,875	26,049,911	178,766,895	Cash, Rec, Land, Bldg, Eq	178,766,895
	64,983	826,926	610,118	281,791	Cash	281,791

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
Southwest Missouri State University:						
General Operating Fund:						
Undesignated Fund	\$ 20,158,040	55,131,734	61,551,191	13,738,583		
Designated Fund	4,800,115	14,419,747	14,862,852	4,357,010		
Total General Operating Fund	24,958,155	69,551,481	76,414,043	18,095,593	Tl, Inv, Pre Exp, Rec, Cash	54,509,160
Auxiliary Enterprises:						
Bookstore	1,216,311	2,233,898	1,642,267	1,807,942		
Parking	1,191,624	2,645,790	2,273,844	1,563,570		
Athletics	586,724	5,623,959	5,477,405	733,278		
Student Union	1,348,924	1,951,862	1,382,333	1,918,453		
Housing	4,062,292	17,273,410	16,027,105	5,308,597		
Hammors Student Center	644,027	1,574,969	1,528,542	690,454		
Performing Arts Center	114,878	599,624	632,091	82,411		
Student Health Center	468,689	2,278,265	2,281,995	464,959		
Broadcast Services	0	2,568,851	1,822,545	746,306		
Total Auxiliary Enterprises	9,633,469	36,750,628	33,068,127	13,315,970	Tl, Inv, Pre Exp, Rec, Cash	15,730,303
Restricted Fund	4,085,307	22,003,568	22,902,316	3,186,559	Rec, Cash, Tl	7,345,788
West Plains Fund	2,020,233	10,760,110	10,694,411	2,085,932	Tl, Inv, Rec, Pre Exp, Cash	4,280,383
Truman State University						
Current Funds - Unrestricted	\$ 21,904,648	47,065,566	43,315,263	25,654,951	Cash, Tl, Inv, Rec	46,012,344
Current Funds - Restricted	4,496,157	5,045,341	4,179,934	5,361,564	Cash, Rec	7,136,671
Plant Fund	21,919,219	7,080,601	4,617,743	24,382,077	Cash, Tl, Rec, CWIP	203,089,494
Development Fund Corporation:						
Loan Fund	2,092,390	(22)	14,557	2,077,811	Cash, Tl, Rec	2,065,810
Endowment Fund	12,647,574	2,905,488	1,117,681	14,435,381	Cash, Tl, Rec	14,403,799
University of Missouri:						
Unrestricted Current Funds	\$ 241,965,000	1,001,048,000	1,392,289,000	(149,276,000)	Cash, Tl, Rec, Inv	484,656,000
Restricted Funds	104,167,000	230,058,000	246,460,000	87,765,000	Cash, Tl, Rec, Inv	118,494,000

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset	Asset Value
	June 30, 2001				June 30, 2002	(a)		
(continued from previous page)								
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:								
Division of Employment Security:								
Unemployment Compensation Fund	\$	386,157,877	546,282,314	639,775,149	292,665,042		Cash	292,665,042
Trade Adjustment Allowance Program		226,439	5,056,759	5,101,304	181,894		Cash	181,894
Missouri Employment and Training Program		550	16,925	17,475	0		Cash	0
Disaster Unemployment Assistance Program		1,008	10,000	11,073	(65)		Cash	(65)
NAFTA Assistance Program		44,784	949,841	934,671	59,954		Cash	59,954
DEPARTMENT OF MENTAL HEALTH:								
Albany Regional Center	\$	262,601	1,648,707	1,719,159	192,149		Cash	192,149
Bellefontaine Habilitation Center		314,935	2,702,513	2,721,139	296,309		Cash	296,309
Central Missouri Regional Center		255,010	3,831,802	3,841,808	245,004		Cash	245,004
Cottonwood Residential Treatment Center		865	6,254	5,778	1,341		Cash	1,341
Fulton State Hospital		323,173	2,406,229	2,422,895	306,507		Cash	306,507
Hannibal Regional Center		190,058	2,312,301	2,292,943	209,416		Cash	209,416
Hawthorn Children's Psychiatric Hospital		121	1,311	1,427	5		Cash	5
Higginsville Habilitation Center		110,794	1,297,106	1,314,041	93,859		Cash	93,859
Joplin Regional Center		706,152	2,556,633	2,458,814	803,971		Cash	803,971
Kansas City Regional Center		989,563	8,037,538	7,962,373	1,064,728		Cash	1,064,728
Kirkville Regional Center		132,096	1,301,754	1,295,427	138,423		Cash	138,423
Marshall Habilitation Center		182,990	2,093,747	2,098,151	178,586		Cash	178,586
Metro St. Louis Psychiatric Center:								
Non-Appropriated Fund		3,527	55,493	56,906	2,114		Cash	2,114
Total Donated Stock		18,473	0	0	18,473		CS	12,607
Mid-Missouri Mental Health Center		20	78,506	78,426	100		Cash	100
Missouri Sexual Offender Treatment Center		0	17,541	16,047	1,494		Cash	1,494
Nevada Habilitation Center		156,896	853,755	864,139	146,512		Cash	146,512
Northwest Mo. Psychiatric Rehabilitation Center		176,619	1,072,548	1,095,199	153,968		Cash	153,968
Poplar Bluff Regional Center		224,596	1,845,269	1,784,492	285,373		Cash	285,373
Rolla Regional Center		537,570	2,136,916	2,070,057	604,429		Cash	604,429
Sikeston Regional Center		299,517	1,652,987	1,588,275	364,229		Cash	364,229
Southeast Mo. Mental Health		212,458	2,283,680	2,260,858	235,280		Cash	235,280
Southeast Mo. Residential Services		34,440	427,679	428,646	33,473		Cash	33,473
Southwest Mo. Mental Health		8,546	391,328	391,852	8,022		Cash	8,022
Springfield Regional Center		401,913	2,393,869	2,364,120	431,662		Cash	431,662
St. Louis Developmental Dis. Treatment Center		136,201	1,451,179	1,346,636	240,744		Cash	240,744
St. Louis Regional Center		762,941	7,458,178	7,418,744	802,375		Cash	802,375
St. Louis Psychiatric Rehabilitation Center		547,579	4,152,425	4,238,327	461,677		Cash	461,677
Western Missouri Mental Health		79,961	508,318	536,970	51,309		Cash	51,309

(continued on next page)

See page 151 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 2001				June 30, 2002	(a)		
(continued from previous page)								
OFFICE OF ADMINISTRATION:								
KC and St. Louis Earnings Tax Account	\$	88,241	2,372,349	2,342,412	118,178		Cash,Repo	118,178
Missouri Savings Bond Account		5,675	916,238	854,353	67,560		Cash	67,560
Old Age Survivors Disability and Health Insurance Trust Fund		16,757	277,548,828	277,561,516	4,069		Cash	4,069
MO State Employees Deferred Comp. Fund		3,141,363	74,739,813	77,857,820	23,356		Cash	23,356
State of MO Cafeteria Plan Account		37,547	342,837	375,730	4,654		Cash	4,654
DEPARTMENT OF PUBLIC SAFETY:								
Missouri State Highway Patrol:								
Emergency Expense Fund	\$	20,037	92	1,286	18,843		Cash	18,843
Personal Equipment Fund		184	77,952	65,350	12,786		Cash,Rec,Inv	23,973
Patrol Benefit Fund		33,707	864	4,700	29,871		Cash,CD	29,871
Missouri State Water Patrol:								
Div. of Water Safety Clothing Fund		1,788	2,108	3,896	0		----	0
Mo. Veterans' Home, Cape Girardeau:								
Residents Cash Fund		120,866	2,565,391	2,493,661	192,596		Cash	192,596
Fiduciary Residents Cash Fund		3,879	48,746	52,625	0		----	0
Veterans' Home Foundation		201,130	286,282	234,884	252,528		Cash,CD,Rec,CS	252,528
Mo. Veterans' Home, Mexico:								
Assistance League		131,555	330,699	121,704	340,550		Cash,CD	340,550
Residents Cash Fund		64,035	2,275,378	2,253,280	86,133		Cash	86,133
Fiduciary Residents Cash Fund		15,414	77,870	71,858	21,426		Cash	21,426
Mo. Veterans' Home, Mt. Vernon:								
Assistance League		518,579	143,146	126,439	535,286		Cash,CD	535,286
Residents Cash Fund		102,273	1,597,330	1,623,877	75,726		Cash	75,726
Fiduciary Residents Cash Fund		0	63,168	58,297	4,871		Cash	4,871
Mo. Veterans' Home, St. James:								
Assistance League		265,234	124,261	185,820	203,675		Cash,CD	203,675
Residents Cash Fund		191,383	2,368,716	2,364,498	195,601		Cash	195,601
VA Fiduciary Fund		7,193	81,699	78,691	10,201		Cash	10,201
Social Security Beneficiaries Account		50	26,171	26,221	0		----	0
Mo. Veterans' Home, St. Louis:								
Residents Cash Fund		242,086	3,045,467	3,031,545	256,008		Cash	256,008
Veterans' Home Committee		114,924	182,123	246,753	50,294		Cash	50,294
Mo. Veterans' Home, Warrensburg:								
Residents Cash Fund		15,995	683,149	669,321	29,823		Cash	29,823

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY (continued):						
Mo. Veterans' Cemetery, Springfield: Assistance League	\$ 198	11,532	5,992	5,738	Cash	5,738
Mo. Veterans' Commission Assistance League	41,194	155,041	158,343	37,892	Cash, CD	37,892
Residents Cash Fund	30,864	338,059	285,044	83,879	Cash	83,879
Mo. Veterans' Commission Foundation, Inc.	0	23,543	6,587	16,956	Cash	16,956
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System Administrative Law Judges and Legal Advisors Retirement System Judicial Plan	\$ 5,432,961,296	(134,181,303)	274,262,764	5,024,517,229	Cash, Rec, TI, Eq	6,329,514,848
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	13,287,771	199,437	851,065	12,636,143	Cash, Rec, TI, Eq	15,913,570
	20,690,615	20,410,079	15,971,420	25,129,274	Cash, Rec, TI, Eq	31,429,464
	239,369	25,237,964	25,192,940	284,393	Rec, TI	2,793,727
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Family Support Trust Fund Division of Youth Services: Northeast Community Treatment Center Canteen Fund	\$ 13,955,929	535,366,583	535,422,975	13,899,537	Cash, TI	13,899,537
Hogan Street Regional Youth Center Canteen Fund	385	1,073	1,335	123	Inv	83
Center Canteen Fund	49	250	299	0	----	0
Babler Lodge Canteen Fund	190	214	136	268	Cash	268
Watkins Mill Park Camp	1,351	382	1,733	0	----	0
W.E. Sears Youth Center	441	1,079	1,044	476	Cash	476
Excel School Canteen Fund	35	97	14	118	Cash	118

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$	46,051,287	42,678,248	32,027,416	Cash, TB	54,702,119
Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan	5,118,979	71,903,323	67,921,632	9,100,670	Cash, Rec	9,100,670
Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash	86,872	29,578,979	29,814,436	(148,585)	Cash	(148,585)
Mo. Dept. of Trans. Comm. Self Ins. Plan-Invtmnts.	22,496,594	15,104,477	16,004,645	21,596,426	TB	21,596,426
Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow	213,085	460	0	213,545	TB	213,545
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.	300,693	1,089,886	1,171,848	218,731	Rec	218,731
Mo. Dept. of Trans. Finance Corp.-Highway	7,493,006	2,367,033	0	9,860,039	Cash	9,860,039
Mo. Dept. of Trans. Finance Corp.-Transit	25,950,038	9,226,822	4,468,912	30,707,948	Cash	30,707,948
Mo. Dept. of Trans. Finance Corp.-Transportation	35,602,973	5,319,707	10,297,367	30,625,313	Rec	30,625,313
STATE TREASURER'S OFFICE:						
Corrections and Mental Health:						
Series A 1984: Construction	\$	145,139	3,796	0	Cash, Repo, TN	148,935
Special Obligation Refunding Bond:						
Principal and Interest	408,707	1,369	410,076	0	----	0
Reserve Fund	105,889	720	106,609	0	----	0
Depreciation and Replacement	7,412,059	111,842	6,465,017	1,058,884	Cash, Repo, TN	1,058,911
State Building Special Oblig. Bonds 1988						
Arbitrage Rebate Escrow	134,602	3,520	0	138,122	Cash, Repo, TN	138,126
Arbitrage Owed to IRS Escrow	8,527	223	0	8,750	Cash, Repo, TN	8,750
State Information Center: Construction	48,382	1,265	0	49,647	Cash, Repo, TN	49,648
Capitol East Parking Facility:						
Operating Reserve	0			0	----	
BPB A2001:						
Const JCCC	127,257,402	3,287,211	8,914,637	121,629,976	Cash, Repo, TN	121,633,076
Const WMMHC	21,350,433	547,642	1,581,163	20,316,912	Cash, Repo, TN	20,317,431
Const DNR Building	17,994,647	470,497	10,717	18,454,427	Cash, Repo, TN	18,454,898
Const 220S Jefferson	17,786	83,581	0	101,367	Cash, Repo, TN	101,369
Cost of Issuance	24,554	645	0	25,199	Cash, Repo, TN	25,201
Principal and Interest	1,014,494	14,297	1,024,129	4,662	Cash, Repo, TN	4,662
TOTAL NON-APPROPRIATED FUNDS						
	\$	7,515,255,971	3,952,936,226	6,638,286,186		8,648,070,825

See page 151 for explanation of footnote references.

(continued on next page)

Name of Fund or Source	Balance June 30, 2001	Receipts	Expenditures	Balance June 30, 2002 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2001, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2001 Comprehensive Annual Financial Report.						
(b) TI - Temporary Investments		Rec - Accounts Receivable			Eq - Equipment	
FA - Federal Agency Securities		Inv - Inventories			CD - Certificate of Deposit	
TN - Treasury Note		Bldg - Buildings			CS - Common Stock	
TB - Treasury Bill		Repo - Repurchase Agreement				
Pre Exp - Prepaid Expenses		CWIP - Construction Work In Progress				
(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Statement of Changes in Assets and Liabilities - All Agency Funds. Additional information about these funds is provided in the Notes to the Financial Statements.						



Missouri Department of Revenue

State Treasurer's Report

These schedules provide data on fiscal year-end balances in various state funds and depositories that state funds are located, including the type of deposit.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2002**

<u>Month</u>	<u>Average Daily Balance of State Funds</u>	<u>Average Daily Invested Balance (a)</u>	<u>Average Daily Percentage of State Funds Invested</u>
July 2001	\$ 2,974,588,684	3,059,681,360	102.86 %
August	2,800,106,548	2,875,884,380	102.71
September	2,705,349,426	2,755,642,970	101.86
October	2,770,575,619	2,813,767,811	101.56
November	2,908,888,766	2,962,682,991	101.85
December	2,737,384,975	2,779,342,784	101.53
January 2002	2,984,405,232	3,030,534,306	101.55
February	2,905,229,552	3,021,155,104	103.99
March	2,688,426,858	2,769,680,338	103.02
April	2,834,149,793	2,853,376,759	100.68
May	3,118,564,451	3,127,346,035	100.28
June	2,975,912,956	3,068,110,917	103.10
Daily Average (b)	\$ <u>2,866,965,238</u>	<u>2,926,433,813</u>	<u>102.07 %</u>

Average Return on State
Funds Invested (c) 3.12%

(a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.

(b) Year-to-Date Weighted Average

(c) Represents Year-to-Date

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
Alton	Alton Bank	\$ 2,712,000
Appleton City	Community First Bank	2,674,300
Archie	Winterset State Bank	3,000,000
Ash Grove	Bank of Ash Grove	2,040,000
Auxvasse	United Security Bank	200,000
Belle	Belle State Bank	2,917,000
Bernie	1st Community Bank, Missouri	1,540,000
Bethany	BTC Bank	130,800
Bloomsdale	Bank of Bloomsdale	6,012,000
Blythedale	Citizens Bank	61,200
Bolivar	Bank of Bolivar	4,500,000
Bowling Green	Community State Bank	2,970,000
Branson	Ozark Mountain Bank	2,000,000
Buffalo	O'Bannon Banking Company	750,000
Buffalo	The Bank of Urbana	689,156
Bunceton	Mainstreet Bank	50,877
Butler	BC National Banks	600,000
Cabool	Cabool State Bank	246,635
Cameron	Horizon State Bank	121,319
Canton	Canton State Bank	64,000
Cape Girardeau	Bank of America, N.A.	202,168
Carthage	Hometown Bank, N.A.	100,000
Carthage	Southwest Missouri Bank	1,350,000
Caruthersville	First State Bank and Trust Company, Inc.	1,489,000
Cassville	Freedom Bank of Southern Missouri	140,000
Chamois	United Bank of Chamois	206,166
Charleston	First Security State Bank	1,450,000
Chesterfield	Founders Bank	2,000,000
Chillicothe	Chillicothe State Bank	855,000
Chillicothe	Citizens Bank & Trust Company	194,336
Claycomo	CSB Bank	3,000,000
Clayton	First National Bank of St. Louis	1,370,354
Clayton	Truman Bank	1,000,000
Cole Camp	The Citizens-Farmers Bank of Cole Camp	175,500
Columbia	Boone County National Bank	205,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Concordia	Concordia Bank	\$ 848,344
Crane	Stone County National Bank	340,000
Crocker	Bank of Crocker	4,937,946
Cuba	Peoples Bank	3,000,000
De Soto	State Bank of Jefferson County	750,000
Des Peres	Reliance Bank	6,000,000
Doniphan	Peoples Community State Bank	100,000
Drexel	BANK 10	347,460
Earth City	Frontenac Bank	5,000,000
Edina	The Citizens Bank of Edina	2,053,634
El Dorado Springs	Community Bank of El Dorado Springs	500,000
Eldon	Citizens Bank of Eldon	1,734,101
Fairport	The Bank of Fairport	135,000
Farmington	First State Community Bank	6,236,345
Fayette	Commercial Trust Company	100,000
Freeburg	Bank of Freeburg	85,000
Fulton	Bank Star One	38,000
Fulton	The Callaway Bank	2,409,146
Glasgow	Glasgow Savings Bank	50,985
Glasgow	Tri-County Trust Co.	1,869,679
Gower	The Farmers Bank of Gower	40,500
Greenfield	Citizens Home Bank	900,000
Hale	Farmers & Merchants Bank of Hale	1,140,500
Hamilton	Bank Northwest	2,415,000
Hamilton	The Hamilton Bank	97,000
Hannibal	Hannibal National Bank	260,000
Hayti	Bank of Hayti	1,000,000
Holden	Bank of Holden	751,800
Holden	Farmers & Commercial Bank	1,217,200
Hume	Hume Bank	465,000
Iberia	Bank of Iberia	315,000
Jamestown	Peoples Bank of Jamestown	150,000
Jefferson City	Central Bank	20,510,125
Jefferson City	Jefferson Bank of Missouri	10,746,344
Jefferson City	Premier Bank	8,933,768

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Jefferson City	The Exchange National Bank	\$ 15,616,200
Joplin	Arvest Bank	514,950
Kahoka	Exchange Bank of Northeast Missouri	63,024
Kahoka	Kahoka State Bank	518,358
Kahoka	Peoples Bank	849,134
 Kansas City	 Blue Ridge Bank and Trust Co.	 12,000,000
Kansas City	Central Bank of Kansas City	2,000,000
Kansas City	Commerce Bank, N.A.	3,168,613
Kansas City	Douglass National Bank	1,500,000
Kansas City	Missouri Bank and Trust Company	200,000
 Kansas City	 NorthStar Bank, N.A.	 4,000,000
Kansas City	UMB Bank, n.a.	390,698
Kearney	Kearney Commercial Bank	2,500,000
Kennett	Kennett National Bank	750,000
Kirksville	Bank of Kirksville	4,331,210
 Knob Noster	 First Community Bank	 6,553,000
La Belle	The Bank of La Belle	440,000
La Grange	Farmers & Merchants Bank	52,000
La Plata	La Plata State Bank	44,142
Lamar	Lamar Bank & Trust Company	708,273
 Lawson	 Lawson Bank	 215,000
Lee's Summit	First National Bank of Missouri	944,750
Lee's Summit	Union Bank	10,850,000
Lewistown	United State Bank	80,000
Liberty	Clay County Savings and Loan Association	1,000,000
 Lincoln	 Farmers Bank of Lincoln	 4,875,000
Linn	Linn State Bank	4,721,500
Linn	Mid America Bank	672,000
Lohman	Farmers Bank	100,000
Louisiana	The Mercantile Bank	5,000,000
 Macon	 Macon-Atlanta State Bank	 270,145
Macon	US Bank	8,806,089
Madison	Community First Bank of Missouri	805,000
Malden	First National Bank	115,000
Mansfield	Bank of Mansfield	200,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Maplewood	Citizens National Bank of Greater St. Louis	\$ 18,000,000
Marshall	Community Bank of Marshall	214,000
Marshfield	Southern Missouri Bank of Marshfield	3,250,000
Maryville	Bank Midwest, N.A.	447,412
Maysville	Independent Farmers Bank	1,101,680
Memphis	Community Bank of Memphis	41,000
Metz	Metz Banking Co.	100,000
Mexico	First National Bank of Audrain County	687,000
Moberly	Bank of Cairo & Moberly	350,000
Monticello	Bank of Monticello	3,433,860
Montrose	Montrose Savings Bank	483,970
Mount Vernon	First National Bank	200,000
Mountain Grove	Sun Security Bank of America	1,833,720
Mountain View	First National Bank	67,600
Neosho	Community Bank and Trust	344,415
Nevada	First National Bank	2,073,393
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	7,300,000
Norborne	Citizens Bank of Norborne	300,000
North Kansas City	Norbank	1,040,000
Odessa	Bank of Odessa	3,100,000
Osage Beach	Central Bank of Lake of the Ozarks	372,500
Osage Beach	First Bank of the Lake	500,000
Osceola	St. Clair County State Bank	1,310,293
Ozark	Ozark Bank	7,500,000
Palmyra	Palmyra State Bank	139,513
Paris	Paris National Bank	494,744
Park Hills	Bank Star of the LeadBelt	1,011,500
Perry	Perry State Bank	477,439
Perryville	The Bank of Missouri	504,000
Pierce City	First State Bank of Purdy	1,201,293
Platte City	Platte Valley Bank of Missouri	68,700
Poplar Bluff	First Missouri State Bank	15,000
Portageville	Farmers Bank of Portageville	2,000,000
Potosi	Belgrade State Bank	110,195

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Potosi	UNICO Bank	\$ 8,100,000
Princeton	Citizens Bank of Princeton	281,461
Republic	Countryside Bank	800,000
Rhineland	Peoples Savings Bank	3,000,000
Rich Hill	Security Bank	850,000
Rock Port	Citizens Bank & Trust	575,000
Rolla	Phelps County Bank	2,636,000
Salem	Town and Country Bank	90,185
Salisbury	Regional Missouri Bank	342,774
Savannah	Farmers State Bank of Northern Missouri	885,900
Schell City	Farmers State Bank, S/B	70,000
Sedalia	Central Bank of Missouri	87,786
Sedalia	Community Bank of Pettis County	816,945
Sedalia	Third National Bank	588,126
Sikeston	Montgomery First National Bank	8,900,000
Sparta	The Citizens Bank of Sparta	24,000
Springfield	Empire Bank	3,757,985
Springfield	Liberty Bank	15,286,611
Springfield	Mid Missouri Bank	178,665
Springfield	Old Missouri National Bank	225,000
Springfield	The Bank	591,000
St. Clair	The Farmers & Merchants Bank	2,200,000
St. Elizabeth	Bank of St. Elizabeth	695,000
St. Louis	Allegiant Bank	4,266,800
St. Louis	Bremen Bank and Trust Co.	2,400,000
St. Louis	Concord Bank	2,500,000
St. Louis	Lindell Bank & Trust Company	130,000
St. Louis	Southwest Bank of St. Louis	100,000
St. Louis	The Private Bank	5,000,000
Stanberry	Farmers State Bank	443,569
Ste. Genevieve	Bank of Ste. Genevieve	65,000
Steele	Bank Star of the BootHeel	800,000
Steelville	First Community National Bank	100,000
Sullivan	Progress Bank of Missouri	1,750,000
Thayer	Bank of Thayer	1,721,929

(continued on next page)

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002**

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Union	United Bank of Union	\$ 1,100,000
Unionville	Putnam County State Bank	313,406
Viburnum	Quad County State Bank	100,000
Vienna	Maries County Bank	1,647,500
Warrensburg	First Central Bank	900,000
Waynesville	Security Bank of Pulaski County	4,000,000
Wellsville	Bank of Montgomery County	501,000
West Plains	Community First National Bank of West Plains	90,000
Weston	Bank of Weston	<u>630,000</u>
TOTAL		\$ <u>367,178,643</u>

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance June 30, 2001	Interagency Billings & Receipts		Disbursements		Balance June 30, 2002
		By Transfer	By Warrant	By Transfer	By Warrant	
General Revenue	\$ 438,697,261	7,327,545,494	977,797,552	4,998,168,033	3,419,834,483	326,037,791
Abandoned Fund Account	2,799,059	32,497,859	0	14,455,819	18,643,559	2,197,540
Abandoned Mine Reclamation	805,733	100,395	0	0	0	906,128
Academic Scholarship	327,773	312,770	15,459,227	15,911,000	55,558	133,212
Acupuncturist	0	22,413	0	0	61	22,352
ADA Compliance	283,263	0	0	183,254	69,646	30,363
Adjutant General Revolving	110,312	51,733	0	48,577	931	112,537
Adjutant General-Federal	1,259,644	22,184,103	9,900	17,949,495	2,990,804	2,513,348
Advantage Missouri Trust	82,906	188,378	1,452,094	1,542,340	14,538	166,500
Agricultural Product Utilization Grant	73,417	2,814	0	26,289	1,286	48,656
Agricultural Product Utilization Loan Program	1	1	0	0	0	2
Agriculture Bond Trustee	0	60,782	0	60,782	0	0
Agriculture Development	64,422	231,122	0	175,524	38,707	81,313
Alternative Care Trust	2,011,676	11,135,772	0	10,341,278	81,951	2,724,219
Animal Care Reserve	143,175	346,992	0	283,162	92,649	114,356
Animal Health Laboratory Fees	247,997	340,741	0	347,617	19,083	222,038
Apple Merchandising	10,386	4,856	0	30	41	15,171
Aquaculture Marketing Development	0	21,917	0	19,418	2,498	1
Asbestos Fee Subaccount	1,005,211	296,619	0	291,041	140,713	870,076
Assistive Technology Loan Revolving	469,704	29,396	550,000	28,954	0	1,020,146
Athletic	405,982	194,182	0	0	128,080	472,084
Attorney General's Anti-Trust	314,259	486,892	125,000	259,071	69,630	597,450
Attorney General's Court Costs	48,899	7,145	180,000	186,527	579	48,938
Attorney General's Federal and Other	46,213	1,301,214	0	1,149,382	193,338	4,707
Aviation Trust	8,593,264	5,105,041	0	7,728,755	129,491	5,840,059
Babler State Park	836,893	220,706	0	212,492	54,027	791,080
Bingo Proceeds for Education	5,910,434	3,414,691	0	2,995,112	164,990	6,165,023
Blind Pension	7,949,388	21,016,983	0	18,315,510	202,137	10,448,724
Blindness Education, Screening, and Treatment	113,420	218,455	0	25,711	701	305,463
Board of Accountancy	1,134,471	603,254	0	346,129	244,598	1,146,998
Board of Barber Examiners	106,499	475,876	0	27,387	160,511	394,477
Board of Chiropractic Examiners	478,743	63,270	0	108,940	121,036	312,037
Board of Cosmetology	1,024,405	2,653,451	0	137,404	1,397,857	2,142,595
Board of Embalmers and Funeral Directors	329,729	1,025,522	0	77,083	371,000	907,168
Board of Geologist Registration	101,148	96,660	0	0	55,878	141,930

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance		Interagency		Interagency		Balance
	June 30, 2001	Receipts	Billings & Receipts By Transfer	Disbursements By Warrant	Billings & Disbursements By Transfer	June 30, 2002	
(continued from previous page)							
Board of Optometry	\$ 202,748	136,674	0	34,263	87,861	217,298	
Board of Pharmacy	2,042,991	1,457,718	209	765,042	451,876	2,284,000	
Board of Podiatry	75,459	85,152	0	8,792	36,818	115,001	
Board of Registration for Healing Arts	5,174,356	4,663,435	0	1,979,177	1,093,358	6,765,256	
Boll Weevil Suppression and Eradication	0	39,604	0	23,511	6,935	9,158	
Budget Reserve	451,979,499	13,533,611	329,290,826	0	324,880,000	469,923,936	
Central Check Mailing Service Revolving	6,980	0	164,659	157,551	10,962	3,126	
Chemical Emergency Preparedness	651,175	686,207	1,600	715,974	68,533	554,475	
Child Labor Enforcement	43,995	147,346	0	47,179	5,166	138,996	
Child Support Enforcement Collections	7,762,255	17,630,452	1,188,250	12,766,315	9,219,335	4,595,307	
Children's Service Commission	16,631	627	0	404	9	16,845	
Children's Trust	4,250,891	2,608,462	158,295	3,320,473	119,110	3,578,065	
Clinical Social Workers	568,314	285,630	0	0	178,129	675,815	
Coal Mine Land Reclamation	908,615	77,723	0	137,336	17,643	831,359	
Committee for Deaf Certification of Interpreters	21,517	74,525	0	82,797	(1,549)	14,794	
Committee of Professional Counselors	416,898	411,055	0	0	22,528	805,425	
Commodity Council Merchandising	24,488	178,570	0	175,874	18,593	8,591	
Compulsive Gamblers	10,125	1,615	398,074	224,955	7,919	176,940	
Concentrated Animal Feeding Operation	154,535	34,721	0	0	225	189,031	
Confederate Memorial Park	130,752	4,891	0	0	47	135,596	
Conservation Commission	17,034,452	145,819,433	1,004,083	126,312,719	13,201,333	24,343,916	
Correctional Substance Abuse Earning	174,670	91,571	0	269	648	265,324	
County Aid Road Trust	116	0	0	0	0	116	
Crime Victims' Compensation	7,750,710	5,606,743	356	5,409,518	285,030	7,663,261	
Criminal Justice Network/Tech	550,912	799,599	1,276,523	405,262	1,520,256	701,516	
Criminal Record System	6,085,569	3,850,862	0	2,221,511	741,875	6,973,045	
Crippled Children	439,710	22,262	308	192,373	487	269,420	
Deaf Relay Service	7,357,731	4,090,669	0	4,875,100	88,062	6,485,238	
Debt Offset Escrow	17,509,907	649,216	10,452,615	4,433,713	3,813,182	20,364,843	
Dept. of Agriculture-Federal	17,180	1,798,102	0	863,072	168,013	784,197	
Dept. of Corrections-Federal	2,464,906	9,271,108	0	9,799,852	1,824,680	111,482	
Dept. of Economic Dev. Administrative	221,602	21,633	1,507,677	1,125,958	417,169	207,785	
Dept. of Economic Dev.-Comm. Dev. Bldg. Gmt. Pass-thru	35,736	34,580,142	0	32,764,938	5,404	1,845,536	
Dept. of Economic Dev.-Comm. Dev. Block Grant Admin.	46,477	904,125	0	677,587	269,031	3,984	
Dept. of Economic Dev.-Council Arts Federal and Other	12,242	464,387	0	370,660	92,135	13,834	

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance		Interagency		Interagency		Balance
	June 30, 2001	Receipts	Billings & Receipts By Transfer	Disbursements By Warrant	Billings & Disbursements By Transfer	June 30, 2002	
(continued from previous page)							
Dept. of Economic Dev.-Federal and Other	\$ 29,062	198,918	16,908	111,263	34,092	99,533	
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	129	0	0	0	0	129	
Dept. of Economic Dev.-Women's Council-Federal	5,433	0	0	0	0	5,433	
Dept. of Elementary and Secondary Education-Fed. and Other	1,229,874	550,526,662	3,292,233	545,417,727	8,029,958	1,601,084	
Dept. of Health Document Services	49,851	70,200	41	13,101	83,407	23,584	
Dept. of Health Interagency Payments	223,158	7,328	1,907,186	1,883,597	8,318	245,757	
Dept. of Health-Donated	747,772	1,368,119	0	1,298,620	42,799	774,472	
Dept. of Health-Federal	1,151,129	209,859,369	1,013,933	199,213,150	10,119,295	2,691,986	
Dept. of Higher Education-Federal	26,187	2,864,692	25,950	1,677,368	1,211,133	28,328	
Dept. of Insurance Dedicated	9,190,005	9,009,656	0	5,925,223	2,197,911	10,076,527	
Dept. of Labor and Industrial Relations-Administrative	383,797	143,446	17,161,851	10,960,904	2,879,102	3,849,088	
Dept. of Labor and Industrial Relations-Crime Victims' Fed.	96,268	1,406,044	0	1,502,990	(750)	72	
Dept. of Mental Health-Federal	55,593,078	86,031,912	2,908,824	87,346,671	26,518,568	30,668,575	
Dept. of Natural Resources-Air Pollution Fee	12,180,479	7,836,807	1,542	7,183,078	2,460,304	10,375,446	
Dept. of Natural Resources-Cost Allocation	858,746	5,590	9,838,273	7,263,179	2,566,572	872,858	
Dept. of Natural Resources-Federal and Other	6,522,883	33,731,122	974,859	31,232,891	5,317,316	4,678,657	
Dept. of Natural Resources-Protection	581,448	39,787	0	19,424	6,558	595,253	
Dept. of Public Safety-Federal	338,119	32,688,220	0	31,520,230	1,386,150	119,959	
Dept. of Public Safety-Highway Safety	128,543	8,684,083	0	8,337,457	347,842	127,327	
Dept. of Public Safety-Juvenile Acct Incentive Block Grant	5,195,957	8,964,927	0	5,516,448	123,383	8,521,053	
Dept. of Revenue Information	512,115	2,041,732	0	800,668	1,188,066	565,113	
Dept. of Revenue-Federal	212,081	495,811	0	486,582	13,520	207,790	
Dept. of Social Services	1,127,274	1,291	0	2,836	1,125,729	0	
Dept. of Social Services Federal and Other	14,567,652	640,322,498	8,364,754	578,376,839	69,177,929	15,700,136	
Dept. of Social Services-Admin. Trust	736,244	228,886	4,663,531	5,159,609	299,103	169,949	
Dept. of Social Services-Educational Improvement	2,855,751	5,681,551	0	3,718,307	1,216,898	3,602,097	
Design and Construction-Donated	9	0	0	0	0	9	
Dietitian	93,820	290,410	0	0	57,885	326,345	
Division of Aging Donations	1,599	0	0	0	0	1,599	
Division of Aging Elderly Home Delivered Meals Trust	101,748	5,044	100,980	101,648	12,058	94,066	
Division of Aging Federal and Other	1,891,908	10,536	0	152	1,902,198	94	
Division of Credit Unions	359,639	974,018	0	804,385	248,337	280,935	
Division of Family Services Donations	272,833	11,385	0	103,696	188	180,334	
Division of Finance	673,350	6,442,072	172,975	4,860,516	2,132,877	295,004	
Division of Job Development and Training	2,619,964	86,430,669	3,049,422	80,525,357	10,903,005	671,693	

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**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance		Interagency		Interagency		Balance
	June 30, 2001	Receipts	Billings & Receipts By Transfer	Disbursements By Warrant	Billings & Disbursements By Transfer	June 30, 2002	
(continued from previous page)							
Division of Labor Standards-Federal	\$ 13,616	1,147,518	41,523	932,034	256,775	13,848	
Division of Savings and Loan Supervision	40,692	27,314	0	0	38,995	29,011	
Division of Tourism Suppl. Revenue	4,184,762	4,705	16,086,259	15,466,650	694,416	4,114,660	
Division of Veterans Affairs-Federal	249,268	5,227,196	0	4,371,299	348,055	757,110	
Division of Youth Services-Federal and Other	649,000	9,862	0	9,959	648,892	11	
Domestic Relations Resolution	569,705	231,985	0	156,202	4,092	641,396	
Dry-Cleaning Environmental Responsibility Trust	208,690	617,619	0	0	1,289	825,020	
Early Childhood Development, Education, and Care	43,821,122	1,807,659	31,746,595	40,036,549	4,662,169	32,676,658	
Economy Rate Television Service	50	0	0	0	50	0	
Elevator Safety	85,906	145,596	0	0	86,436	145,066	
Endowed Care Cemetery	218,963	137,306	0	0	100,621	255,648	
Energy Set-Aside Program	22,336,182	3,811,570	0	4,290,848	289,611	21,567,293	
Escheats	6,872,791	1,051,076	0	430,693	638,780	6,854,394	
Excellence in Education	1,099,804	1,616,106	191,280	1,387,137	93,160	1,426,893	
Facilities Maintenance Reserve	30,966,318	1,013,885	0	20,688,292	1,086,982	10,204,929	
Fair Share	2,105,984	22,887,657	0	23,006,606	0	1,987,035	
Family Support Loan Program	114,995	64,994	0	62,654	722	116,613	
Federal and Other	2,849	579,801	0	564,046	3,901	14,703	
Federal Drug Seizure	2,237,473	334,591	0	0	1,276,871	1,295,193	
Federal Reimbursement Allowance	23,147,140	439,933,594	242,519,076	449,019,452	242,601,500	13,978,858	
Federal Student Loan Reserve	26,959,150	58,712,452	2,239,063	49,926,754	17,497,284	20,486,627	
Federal Surplus Property	1,690,580	2,318,452	0	2,077,977	281,794	1,649,261	
FEMA-Crime Insurance Program	0	400,000	0	400,000	0	0	
Fine Collections Center Internal Revolving	10,129	912	0	0	10,191	850	
Firing Range Fee	1,434	0	0	0	0	1,434	
Fourth State Building A98	15,350,155	556,053	0	4,145,123	104,091	11,656,994	
Fourth State Building B&I Ser. A95	6,112,982	225,429	5,334,958	5,735,320	0	5,938,049	
Fourth State Building B&I Ser. A96	10,142,669	373,351	8,832,405	9,511,413	0	9,837,012	
Fourth State Building B&I Ser. A98	3,804,230	141,941	3,291,533	3,563,038	0	3,674,666	
Gaming Commission	4,690,850	57,753,025	2,907	13,141,900	45,094,194	4,210,688	
Gaming Commission Bingo	2,537	0	0	0	2,537	0	
Gaming Proceeds for Education	13,416,743	217,678,333	0	411,220	213,845,616	16,838,240	
Gear-Up Scholarship	0	1,344,956	0	42,275	0	1,302,681	
General Revenue Reimbursements	6,500,746	23,957,632	19,354,640	11,477,360	26,422,482	11,913,176	
Governor's Committee on Employment of the Handicapped-Fed.	704,495	632,280	194,318	674,028	657,481	199,584	

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance June 30, 2001	Interagency Billings & Receipts		Interagency Billings & Disbursements		Balance June 30, 2002
		Receipts	By Transfer	Disbursements By Warrant	By Transfer	
(continued from previous page)						
Grade Crossing Safety Account	\$ 4,872,583	1,206,567	0	1,413,254	11,517	4,654,379
Grain Inspection Fees	340,235	1,608,205	0	1,132,464	364,111	451,865
Guaranty Agency Operating	6,970,924	5,338,201	11,110,758	12,843,856	3,048,360	7,527,667
Handicapped Children's Trust	23	0	0	0	0	23
Hazardous Waste	962,798	2,895,510	19,895	1,948,821	853,347	1,076,035
Hazardous Waste Remedial	2,829,817	2,363,238	0	1,628,274	981,852	2,582,929
Health Access Incentive	582,825	128,911	4,139,893	4,040,842	57,396	753,391
Health Initiatives	8,298,720	32,443,024	0	29,909,224	4,985,209	5,847,311
Health Spa Regulatory	76,161	11,500	0	0	41	87,620
Healthy Families Trust	211,330,653	172,679,543	0	0	384,010,196	0
Healthy Families Trust-Early Child Care Account	0	0	9,671,940	8,883,281	0	788,659
Healthy Families Trust-Health Care Account	0	0	79,220,992	72,372,802	2,846	6,845,344
Healthy Families Trust-Life Sciences Account	0	0	400,000	388,270	0	11,730
Healthy Families Trust-Senior Prescription Account	0	0	63,200,000	0	2,352,773	60,847,227
Hearing Instrument Specialist	91,419	73,591	0	0	64,989	100,021
Higher Education PL 105-33 Interest Account	2,052,239	1,097,565	0	812,656	29,618	2,307,530
Higher Education PL 105-33 Recall Account	25,937,336	0	6,484,334	0	0	32,421,670
Highway Patrol Academy	464,004	380,951	61,249	411,160	8,400	486,644
Highway Patrol Inspection	2,519,684	1,400,542	0	37,725	7,835	3,874,666
Highway Patrol Motor Vehicle Revolving	4,517,360	4,842,977	273,025	5,712,243	55,864	3,865,255
Historic Preservation Revolving	1,471,854	67,481	0	91,882	56,690	1,390,763
House of Representatives Revolving	81	36,872	0	23,493	239	13,221
Human Rights Commission-Federal	1,392,396	303,172	0	706,050	314,879	674,639
Independent Living Center	404,257	318,608	0	191,034	1,988	529,843
Inmate Incarcerated Reimbursement Account Revolving	184,618	61,054	0	21,644	11,935	212,093
Inmate Revolving	2,556,897	3,022,706	0	3,815,637	303,639	1,460,327
Insurance Examiners	523,237	8,056,419	0	6,442,267	1,487,529	649,860
Intergovernmental Transfer	2,000,000	363,058,966	63,827,875	279,510,176	122,899,355	26,477,310
Interior Design Council	19,975	9,530	0	0	1,049	28,456
International Trade Show Revolving	67,835	84,662	0	71,068	5,920	75,509
Judiciary Education and Training	194,488	480	3,226,075	2,593,270	235,886	591,887
Kid's Chance Scholarship	105,710	4,737	50,000	0	27	160,420
Landscape Architectural Council	15,662	51,945	0	0	30,174	37,433
Legal Defense and Defender	163,647	830,631	0	745,972	41,424	206,882
Legal Services for Low Income	0	2,450	1,760,830	750,000	0	1,013,280

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance		Interagency		Interagency		Balance
	June 30, 2001	Receipts	Billings & Receipts By Transfer	Disbursements By Warrant	Billings & Disbursements By Transfer	June 30, 2002	
(continued from previous page)							
Library Networking Fund	\$ 15,104	9,840	431,569	378,649	3,315	74,549	
Lieutenant Governor-Federal and Other	14,367	2,918,675	5,536	2,897,537	40,876	165	
Light Rail Safety	30	0	0	0	30	0	
Livestock Brands	9,104	15,412	0	16,705	7,811	0	
Livestock Dealer Law Enforcement and Administration	45	887	0	488	93	351	
Livestock Sales and Markets Fees	74	13,163	0	11,492	1,710	35	
Local Records Preservation	1,141,354	1,788,224	0	1,508,373	445,130	976,075	
Lottery Enterprise	12,690,946	283,917,810	0	118,911,608	162,817,564	14,879,584	
Lottery Proceeds	30,556,966	5,563	160,092,441	175,091,609	5,159	15,558,202	
Mammography	274,339	101,343	0	30,606	8,742	336,334	
Manufactured Housing	263,293	379,231	0	380,342	130,017	132,165	
Marquerite Ross Barnett Scholar	65,027	93,661	484,973	519,446	2,349	121,866	
Marital and Family Therapy	56,437	30,671	0	0	36,138	50,970	
Marketing Development	348,236	663,517	20,164	505,697	43,345	482,875	
Massage Therapy	300,677	73,951	0	0	93,132	281,496	
MCSAP/Division of Transportation-Federal	877	787,272	24,000	595,516	201,356	15,277	
Medicaid Fraud Reimbursement	5,000	0	0	0	0	5,000	
Medical School Loan Repayment Program	153,819	3,711	0	50,000	124	107,406	
Mental Health Earnings	552,617	1,899,551	63,918	1,946,048	53,061	516,977	
Mental Health Housing Trust	4,702	176	0	0	2	4,876	
Mental Health Institution Gift Trust	3,955,680	7,915,678	0	7,530,819	112,028	4,228,511	
Mental Health-PSD-General Revenue	776,271	649,002	7,544,209	8,377,269	357,185	235,028	
Meramac-Onondaga State Parks	1,034,425	38,774	0	12,286	7,004	1,053,909	
Merchandising Practices Revolving	3,277,364	1,878,808	0	1,328,247	510,563	3,317,362	
Metallic Minerals Waste Management	216,708	82,553	0	83,489	40,429	175,343	
Microfilming Service Revolving Trust	35,768	0	0	0	35,768	0	
Mined Land Reclamation	3,839,690	393,312	0	383,007	105,459	3,744,536	
Missouri Air Emission Reduction	1,748,643	1,751,125	0	773,364	443,847	2,282,557	
Missouri Air Pollution Control	65,106	52,257	0	16,292	23,636	77,435	
Missouri Alternative Fuel Vehicle Loan	0	31	300,000	0	0	300,031	
Missouri Arts Council	8,928,801	386,677	1,737,846	763,664	56,452	10,233,208	
Missouri Board of Occupational Therapy	444,509	93,792	0	0	121,268	417,033	
Missouri Breeders	78,342	2,932	0	0	39	81,235	
Missouri Business Mod. and Sud. Resp. Job Ret.	4,962,021	0	0	1,604,700	1,812,740	1,544,581	
Missouri CASA	0	57,320	0	0	0	57,320	

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance June 30, 2001	Interagency Billings & Receipts		Interagency Billings & Disbursements		Balance June 30, 2002
		Receipts	By Transfer	By Warrant	By Transfer	
(continued from previous page)						
Missouri College Guarantee	\$ 4,802,651	469,407	6,425,000	10,384,955	32,851	1,279,252
Missouri Community College Job Training Program	7,428	10,708,511	0	10,708,511	0	7,428
Missouri Consolidated Health Care Plan Benefit	6,381,838	0	224,041,977	230,412,316	0	11,499
Missouri Crime Prevention Information	6,458	8,475	0	2,269	125	12,539
Missouri Dental Board	408,942	665,246	0	452,124	188,082	433,982
Missouri Disaster	59,556	20,811,381	0	20,854,439	14,825	1,673
Missouri Horse Racing Commission	68	0	0	0	68	0
Missouri Housing Trust	3,972,815	5,300,661	0	3,972,815	41,498	5,259,163
Missouri Humanities Council Trust	1,469,871	59,225	289,551	0	441	1,818,206
Missouri Job Development	1,459,978	58,247	4,281,627	5,437,198	216,109	146,545
Missouri Main Street Program	4,177	0	81,525	81,525	0	4,177
Missouri National Guard Training Site	99,878	312,293	1,407	301,775	4,138	107,665
Missouri National Guard Trust	3,583,921	242,065	3,049,839	3,244,083	271,599	3,360,143
Missouri Office of Prosecution Services	64,200	279,404	0	149,684	29,497	164,423
Missouri Office of Prosecution Services Revolving	23,100	104,152	0	78,429	8,814	40,009
Missouri Prospective Teachers Loan	16,259	3,851	0	0	0	20,110
Missouri Public Broadcast Company SP	216,419	0	398,211	398,211	216,419	0
Missouri Public Health Services	306,295	1,416,509	0	1,328,882	286,804	107,118
Missouri Qualified Fuel Ethanol Prod	0	0	4,896,521	4,896,521	0	0
Missouri Real Estate Commission	3,244,714	1,827,667	0	781,752	840,294	3,450,335
Missouri Senior RX	0	334,492	2,352,773	415,454	72,827	2,198,984
Missouri State Employees Deferred Comp. Incentive Plan	(635)	225	11,751,724	11,750,351	0	963
Missouri Student Grant Program Gift	0	50,000	0	0	50,000	0
Missouri Supplemental Tax Increments Finance	0	0	523,944	522,972	972	0
Missouri Technology Investment	22,765	0	3,015,541	3,001,681	30,847	5,778
Missouri Veterans Homes	941,429	33,550,145	7,820,000	32,862,013	9,421,744	27,817
Missouri Water Development	0	0	599,382	599,381	1	0
Missouri Wine Marketing and Research Development	32	8,678	0	8,613	97	0
Motor Fuel Tax	2,104,108	700,896,277	0	175,914,612	526,411,240	674,533
Motor Vehicle Commission	1,788,175	995,156	0	381,135	483,585	1,918,611
Motorcycle Safety Trust	284	2,278	0	0	25	2,537
Multimodal Operations Federal	587,638	22,807,676	0	22,580,379	25,471	789,464
National Endow Hum Sv American Treasures General	0	73,743	0	73,743	0	0
Natural Resources Document Services	209,630	559,736	660,223	747,881	110,254	571,454
Nursing Facility Federal Reimbursement Allowance	5,216,824	185,830,564	114,197,544	183,149,454	115,616,544	6,478,934

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance June 30, 2001	Interagency Billings & Receipts		Interagency Billings & Disbursements		Balance June 30, 2002
		Receipts	By Transfer	By Warrant	By Transfer	
(continued from previous page)						
Nursing Facility Quality of Care	\$ 1,793,331	1,533,047	1,500,000	2,415,481	490,732	1,920,165
Nursing Loan Repayment	987,824	155,943	6,514	435,237	34,304	680,740
Office of Administration - Federal	325,238	4,100,647	0	4,160,876	28,207	236,802
Office of Administration Revolving Administrative Trust	12,353,606	8,304,650	77,609,049	78,409,068	7,951,264	11,906,973
Oil and Gas Remedial	14,488	0	0	0	0	14,488
Organ Donor Program	894,291	277,539	0	205,599	43,710	922,521
Outstanding Schools Trust	155,180,181	4,236,141	451,300,000	541,740,763	92,989	68,882,570
Pansey Johnson-Travis Memorial State Gardens Trust	15,707	1,918	0	0	0	17,625
Parks Sales Tax	12,663,374	36,743,146	4,167	26,839,643	11,948,232	10,622,812
Peace Officers Standards and Training Commission	1,196,827	1,376,073	0	1,277,768	13,425	1,281,707
Petroleum Inspection	2,066,377	2,507,813	0	1,599,443	516,950	2,457,797
Petroleum Storage Tank Insurance	38,890,913	19,843,740	7,400	20,474,772	1,024,061	37,243,220
Petroleum Violation Escrow	6,434,342	266,428	0	82,903	5,082,374	1,535,493
Petroleum Violation Escrow Interest SA	2,730	14,785	762,592	192,947	145,277	441,883
Pharmacy Rebate	1,481,917	55,032,024	8	43,306,157	540,128	12,667,664
Post Closure	142,473	5,344	0	2,944	251	144,622
Premium	23,169	309,749	83	302,333	2,636	28,032
Proceeds of Surplus Property Sales	504,659	935,450	0	1,380,973	26,536	32,600
Professional Registration Fees	485,975	26,655	5,748,576	4,263,864	1,803,294	194,048
Property Reuse	4,102,947	142,276	0	1,000,000	1,436	3,243,787
Public Service Commission	465,196	15,684,170	0	12,524,264	3,448,157	176,945
Railroad Expense	31,306	1,083,480	0	493,869	324,307	296,610
Real Estate Appraisers	371,779	662,144	0	0	361,632	672,291
Residential Mortgage Licensing	674,432	298,523	0	0	328,685	644,270
Respiratory Care Practitioners	213,344	157,279	0	0	123,070	247,553
Safe Drinking Water	3,829,548	2,888,440	180	2,228,710	1,041,588	3,447,870
School Building Revolving	3,461,475	1,593,418	0	0	0	5,054,893
School District Bond	8,728,542	0	0	7,000,000	0	1,728,542
School District Trust	48,897,467	669,111,495	0	665,079,037	2,500,000	50,429,925
School for the Blind Trust	29,455	1,129,243	0	1,101,265	1,869	55,564
School for the Deaf Trust	34,693	49,259	0	11,500	0	72,452
Scrap Tire Subaccount	4,149,263	2,104,692	0	2,143,303	291,272	3,819,380
Secretary of State Institution Gift Trust	261,357	7,680	0	185,685	83,023	329
Secretary of State Investor Education	232,932	154,470	0	0	211	387,191
Secretary of State Records-Federal	0	145,185	0	145,185	0	0

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance		Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance
	June 30, 2001			By Transfer	By Warrant	By Transfer	By Warrant	By Transfer	By Transfer	June 30, 2002	
(continued from previous page)											
Secretary of State Technology Trust	\$ 3,294,150		2,412,910	0	2,045,956	317,969			317,969	3,343,135	
Secretary of State-Federal	85,390		2,714,165	0	2,500,510	268,379			268,379	30,666	
Secretary of State-Wolfner State Library	204,201		10,767	0	0	3,447			3,447	211,521	
Senate Revolving	56,494		25,114	0	0	51,731			51,731	29,877	
Services to Victims	3,321,516		3,586,211	356	3,168,901	27,245			27,245	3,711,937	
Single-Purpose Animal Facility Loan	459,341		124,987	0	63,356	54,499			54,499	466,473	
Smith Memorial Endowment	424,095		15,588	0	26,432	172			172	413,079	
Social Security Contributions (OASDHI)	61,784		0	139,217,037	139,167,241	794			794	110,786	
Soil and Water Sales Tax	20,321,198		37,099,269	8,862	35,650,080	1,516,436			1,516,436	20,262,813	
Solid Waste Management	13,117,319		11,752,163	0	11,029,921	863,254			863,254	12,976,307	
Special Employment Security	6,229,440		2,689,343	0	4,355,000	274,719			274,719	4,289,064	
Spinal Cord Injury	0		144,838	0	0	0			0	144,838	
State Auditor Revolving Trust	608,879		256,862	58,125	382,232	113,930			113,930	427,704	
State Auditor-Federal	593,843		187,089	174,537	262,787	71,853			71,853	620,829	
State Board of Architects, Engineers, and Land Surveyors	469,844		1,076,799	0	655,200	449,234			449,234	442,209	
State Board of Nursing	3,983,339		2,525,000	0	1,510,882	1,242,076			1,242,076	3,755,381	
State Comm of Interpreters	39,883		42,055	0	0	18,070			18,070	63,868	
State Committee of Psychologists	406,025		638,387	0	0	220,045			220,045	824,367	
State Court-Admin Revolving	15,388		26,007	0	17,781	4,919			4,919	18,695	
State Document Preservation	50,684		10,832	0	20,897	6,850			6,850	33,769	
State Elections Subsidy	7,102		79,210	709,990	740,008	10,345			10,345	45,949	
State Emergency Management-Federal and Other	2,456,800		3,475,685	55,000	3,264,267	349,584			349,584	2,373,634	
State Employee Voluntary Life Insurance	0		858,012	0	858,012	0			0	0	
State Facility Maintenance and Operation	1,291,599		161,597	21,021,144	19,127,821	2,842,520			2,842,520	503,999	
State Fair Fees	100,658		3,541,047	5,725	3,354,677	129,374			129,374	163,379	
State Fair Trust	1,464		4,126	0	2,150	31			31	3,409	
State Forensic Laboratory	31,820		250,058	0	222,164	4,810			4,810	54,904	
State Highways and Transportation Department	31,064,725		214,351,728	527,372,085	516,333,282	214,793,753			214,793,753	41,661,503	
State Institutions for Gift Trust	55,473		6,393	0	6,265	567			567	55,034	
State Land Survey Program	1,107,543		1,764,050	0	1,038,272	605,579			605,579	1,227,742	
State Legal Expense	1,794		6,481	3,384,128	3,368,646	21,065			21,065	2,692	
State Milk Board	203,054		1,380,978	0	1,316,057	64,895			64,895	203,080	
State Parks Earnings	3,617,061		7,101,646	219,694	6,074,625	1,198,434			1,198,434	3,665,342	
State Public Defender Federal and Other	19,909		0	0	0	0			0	19,909	
State Public School	64,860		845,194	628,813	1,525,643	0			0	13,224	

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

Fund	Balance June 30, 2001	Receipts		Interagency Billings & Receipts		Disbursements By Warrant		Interagency Billings & Disbursements By Transfer		Balance June 30, 2002
				By Transfer						
(continued from previous page)										
State Retirement Contributions	\$ 8,124,474	96,541	209,184,906	217,310,451	0			95,470		
State Road	253,468,077	1,115,920,620	167,145,108	1,201,308,318	5,909,305			329,316,182		
State Road Fund-Series A 2000	1,529,058	2,758	0	1,531,816	0			0		
State Road Fund-Series A 2001	0	207,240,144	0	207,240,144	0			0		
State Road Fund-Series A 2002	0	206,532,296	0	115	0			206,532,181		
State School Money	934,812	53,233,439	1,941,311,770	1,971,469,120	115,144			23,895,757		
State Seminary	1,651	1,152,000	0	1,153,651	0			0		
State Seminary Money	8	222,767	0	222,767	0			8		
State Transportation	145,061	1,751,656	8,116,938	9,700,113	3,062			310,480		
State Transportation Assistance Revolving	102,818	435,242	0	273,372	5,528			259,160		
Statewide Court Automation	1,814,858	4,342,737	441	4,677,243	464,621			1,016,172		
Statutory County Recorder's	0	3,093,001	0	0	0			3,093,001		
Statutory Revision	386,966	134,823	0	103,208	15,312			403,269		
Stormwater Control Bond & Interest-Series A 1999	1,604,148	59,602	1,402,874	1,506,281	0			1,560,343		
Stormwater Control Bond & Interest-Series A 2001	741,514	20,660	706,726	723,820	0			745,080		
Stormwater Control-Ser A01-37H	10,009,130	278,048	0	0	0			10,287,178		
Stormwater Control-Ser A99-37H	19,399,961	673,794	0	10,980,822	0			9,092,933		
Student Grant	414,586	492,011	17,125,138	17,917,799	60,623			53,313		
Supreme Court Publications Revolving	59,568	160,569	0	37,890	52,309			129,938		
Supreme Court-Federal and Other	5,505,976	4,635,046	138,726	3,571,611	3,157,884			3,550,253		
Temporary Assistance-Needy Family-Federal	774,574	177,434,278	11,707,804	164,824,030	22,563,230			2,529,396		
Third Party Liability Collect	504,633	15,693,698	12,637,868	22,808,093	738,716			5,289,390		
Third State Bldg. Bond Interest and Sinking-Series A 1992	29,291,962	1,087,655	25,759,503	27,471,045	0			28,668,075		
Third State Bldg. Bond Interest and Sinking-Series A 1993	15,413,967	614,104	15,315,013	14,417,850	0			16,925,234		
Third State Bldg. Bond Interest and Sinking-Series A&B 1991	9,200,427	315,069	6,279,273	8,659,418	0			7,135,351		
Third State Bldg. Trust Federal-Pre Tax Act 1986	115	18	0	0	0			133		
Title XIX-Federal	17,400,409	2,489,203,173	2,656	2,449,827,364	14,155,185			42,623,689		
Tobacco Prevention	0	0	620,000	477,796	95,076			47,128		
Tort Victims Compensation	7,463,188	9,236	0	750,000	1,761,848			4,960,576		
Tourism Marketing	0	4,662	0	4,294	13			355		
Treasurer's Information	8,857	3,288	0	691	1,679			9,775		
Uncompensated Care	1,565,140	89,817,843	0	87,896,844	2,525,210			960,929		
Underground Storage Tank Regulation Program	621,766	57,505	90	161,173	98,520			419,668		
Unemployment Compensation Administration	897,666	51,852,743	2,646,087	29,924,898	25,270,851			200,747		
Utiicare Stabilization	22,478	6,089	820,000	844,000	3,387			1,180		

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002

Fund	Balance June 30, 2001	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 2002
(continued from previous page)						
Veterans' Homes Capital Improvement Trust	\$ 77,618,885	3,942,137	3,000,000	24,050,600	8,410,368	52,100,054
Veterans' Trust	465,478	22,520	65,587	55,811	8,207	489,567
Veterinary Medical Board	583,998	323,399	0	67,880	195,825	643,692
Video Instructional Development and Ed Opportunity	528,876	0	669,963	1,135,237	25,934	37,668
Vocational Rehabilitation-Federal	3,504,723	110,377,182	1,000,000	99,768,949	8,408,836	6,704,120
Wastewater Loan	1,927,021	41,677,569	6,052,057	48,662,070	334,290	660,287
Wastewater Loan Revolving	148,387,527	100,948,756	2,990,396	21,579,016	0	230,747,663
Water Pollution Control Bond and Interest Series A 1991	1,121,495	7,717	0	1,050,600	78,612	0
Water Pollution Control Bond and Interest Series A 1992	2,769,266	102,279	2,427,626	2,597,530	0	2,701,641
Water Pollution Control Bond and Interest Series A 1993	2,228,643	82,412	1,957,917	2,090,310	0	2,178,662
Water Pollution Control Bond and Interest Series A 1995	2,442,358	90,100	2,135,910	2,291,084	0	2,377,284
Water Pollution Control Bond and Interest Series A 1996	2,840,519	104,513	2,473,601	2,664,060	0	2,754,573
Water Pollution Control Bond and Interest Series A 1998	2,663,337	99,373	2,304,326	2,494,456	0	2,572,580
Water Pollution Control Bond and Interest Series A 2000	1,604,148	59,602	1,402,875	1,506,281	0	1,560,344
Water Pollution Control Bond and Interest Series A 2001	1,483,155	41,530	1,408,571	1,447,763	0	1,485,493
Water Pollution Control Bond and Interest Series B 1992	5,118,806	200,753	4,574,296	4,797,933	0	5,095,922
Water Pollution Control Bond and Interest Series B 1993	9,584,721	400,429	10,380,017	8,978,360	0	11,386,807
Water Pollution Control Bond and Interest-Series BC 1991	4,378,929	149,500	2,922,030	4,119,678	0	3,330,781
Water Pollution Control Series A01-37E	9,994,568	285,293	0	0	0	10,279,861
Water Pollution Control Series A01-37G	10,023,676	270,802	0	0	0	10,294,478
Water Pollution Control Series A96-37C	17,141	2	0	17,143	0	0
Water Pollution Control Series A98-37C	6,487,796	235,793	0	1,647,228	0	5,076,361
Water Pollution Control Series A98-37E	12,566,183	376,239	0	2,856,800	9,042,453	1,043,169
Water Pollution Control Series A99-37E	10,899,785	412,686	0	0	0	11,312,471
Water Pollution Control Series A99-37G	10,385,103	351,272	0	5,276,745	0	5,459,630
Water Pollution Permit Fee Subaccount	11,741,569	7,065,956	82,849	4,865,769	1,799,371	12,225,234
Water Well Drillers	207,197	514,245	0	386,699	218,114	116,629
Workers' Compensation	20,643,132	3,487,004	30,738	10,592,293	7,622,463	5,946,118
Workers' Compensation-Second Injury	21,760,262	42,148,241	0	47,876,304	1,011,685	15,020,514
Workers Memorial	250	8	0	0	0	258
Working Capital Revolving	7,826,273	7,544,358	18,386,282	21,325,340	3,132,492	9,299,081
World War II Memorial Trust	10,649	12,162	0	0	66	22,745
TOTAL	\$ 2,936,493,494	17,997,122,409	6,237,863,405	18,028,985,442	6,237,468,951	2,905,024,915

**TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2002**

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
Water Pollution Control Bonds: (a)						
Series C, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	\$ 33,575,000	11,700,000	21,875,000
Series A, 1992	August 1, 1992	August 1, 2017	5.0% - 7.5%	35,000,000	7,370,000	27,630,000
Series B, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	50,435,000	13,830,000	36,605,000
Series A, 1993	August 1, 1993	August 1, 2018	4.3% - 7.3%	30,000,000	5,805,000	24,195,000
Series B, 1993 **	August 1, 1993	August 1, 2016	4.3% - 7.3%	109,415,000	19,210,000	90,205,000
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	30,000,000	4,770,000	25,230,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	35,000,000	4,055,000	30,945,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	35,000,000	3,405,000	31,595,000
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	20,000,000	905,000	19,095,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	20,000,000	470,000	19,530,000
Total Water Pollution Control Bonds				\$ 398,425,000	71,520,000	326,905,000
Third State Building Bonds: (b)						
Series B, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	\$ 71,955,000	24,635,000	47,320,000
Series A, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	273,205,000	74,235,000	198,970,000
Series A, 1993 **	August 1, 1993	August 1, 2012	4.3% - 7.3%	148,480,000	45,465,000	103,015,000
Total Third State Building Bonds				\$ 493,640,000	144,335,000	349,305,000
Fourth State Building Bonds: (c)						
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	\$ 75,000,000	11,930,000	63,070,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	125,000,000	14,485,000	110,515,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	50,000,000	4,860,000	45,140,000
Total Fourth State Building Bonds				\$ 250,000,000	31,275,000	218,725,000
Stormwater Control Bonds: (d)						
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	\$ 20,000,000	905,000	19,095,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	10,000,000	235,000	9,765,000
Total Stormwater Control Bonds				\$ 30,000,000	1,140,000	28,860,000
Total General Obligation Bonds				\$ 1,172,065,000	248,270,000	923,795,000

**** Refunding Bonds**

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
JUNE 30, 2002**

<u>Invested For</u>	<u>Investments</u>	<u>Amount</u>
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 225,323,000
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years*	1,830,693,799
General Obligation Bond Pool	Repurchase Agreements	95,474,600
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years*	309,085,273
MODOT Bond Pool	Repurchase Agreements	206,531,700
Non-Expendable Trust Funds**:		
State Seminary Fund	Government Securities With Various Maturity Dates	3,898,000
State Public School Fund	Government Securities With Various Maturity Dates	<u>17,475,000</u>
Total		<u>\$ 2,688,481,372</u>

* Includes prepaid accrued interest not yet received.

** These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
JUNE 30, 2002**

Investment	Amount
Time Deposits:	
General Pool	\$ 367,178,643
U.S. Securities:	
General Pool Portfolio	1,137,888,228
General Pool General Repurchase Agreement	225,323,000
General Obligation Bond Pool Portfolio	309,519,668
General Obligation Bond Pool General Repurchase Agreement	95,474,600
MODOT Pool Repurchase Agreement	206,531,700
Commercial Paper:	
General Pool	694,144,370
Other Investments:	
Central Bank, Jefferson City (Time Deposit Clearing Account)	30,804
Central Bank, Jefferson City (General Deposit Account)	(14)
Central Bank, Jefferson City (DSS Lockbox Account)	(485)
Central Bank, Jefferson City (General Disbursement Account)	(210,752,457)
Central Bank, Jefferson City (Investment Account)	12,274,174
Central Bank, Jefferson City (Electronic Receipt/Payment Account)	(145,976)
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)	60,000,000
Central Bank, Jefferson City (Conservation Concentration Account)	615
US Bank, St. Louis (Compensating Balance Repurchase Agreement)	7,000,000
US Bank, St. Louis (Investment Account)	(1,735,123)
US Bank, St. Louis (Electronic Receipts Account)	-
US Bank, St. Louis (Wire Transfer Receipts Account)	(6,546)
US Bank, St. Louis (Electronic Disbursement Account)	(163,469)
US Bank, St. Louis (Electronic Tax Receipt Account)	(2,484,632)
US Bank, St. Louis (Corporate Estimated Tax Payment Account)	-
US Bank, St. Louis (DOSS Kids Program Receipts Account)	(255)
US Bank, St. Louis (DOR Credit Card Receipts Account)	(33,513)
US Bank, St. Louis (Lottery Concentration Account)	(35,823)
US Bank, St. Louis (Exception Account)	-
US Bank, St. Louis (Collection Concentration Accounts)	4,973,585
Premier Bank, Jefferson City (Conservation Credit Card Receipts Account)	43,691
Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account)	103
Total	<u>\$ 2,905,024,888</u>

Unaudited

TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
JUNE 30, 2002

Fund	Contributions to Date	Market Value June 30, 2002
Missouri Arts Council - Opened January 19, 1999		
S&P Flagship Fund	\$ 15,793,018	11,956,317
Russell 2000 Fund	2,402,155	2,470,540
MSCI EAFE CTF Fund	1,804,687	1,832,980
Total Missouri Arts Council	<u>\$ 19,999,860</u>	<u>16,259,837</u>
Missouri Humanities Council - Opened January 3, 2000		
S&P Flagship Fund	\$ 681,107	463,393
Russell 2000 Fund	98,945	95,733
MSCI EAFE CTF Fund	69,948	71,038
Total Missouri Humanities Council	<u>\$ 850,000</u>	<u>630,164</u>
Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000		
S&P Flagship Fund	\$ 653,091	444,304
Russell 2000 Fund	94,843	91,789
MSCI EAFE CTF Fund	67,066	68,111
Total Pansy Johnson-Travis Memorial Gardens	<u>\$ 815,000</u>	<u>604,204</u>
Wolfner Library - Opened July 5, 2000		
S&P Flagship Fund	\$ 574,107	416,389
Russell 2000 Fund	91,028	86,087
MSCI EAFE CTF Fund	62,865	63,844
Total Wolfner Library	<u>\$ 728,000</u>	<u>566,320</u>
Total Missouri Investment Trust	<u>\$ 22,392,860</u>	<u>18,060,525</u>